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REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE FISCAL YEAR ENDED JUNE 30
1904

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PART I. EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY

1904

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1903/04

To His Excellency the Right Honourable Sir Albert Henry George, Earl Grey, Viscount Howick, Baron Grey of Howick, in the County of Northumberland, in the Peerage of the United Kingdom, and a Baronet; Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, &c., &c., Governor General of Canada.

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended June 30, 1904, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which is respectfully submitted.

L. P. BRODEUR,
Minister of Inland Revenue.

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EXCISE.

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	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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REPORT
OF THE
DEPUTY MINISTER OF INLAND REVENUE

To the Hon. L. P. BRODEUR,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended June 30, 1904, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1900, 1901, 1902, 1903 and 1904, respectively :—

	1900.	1901.	1902.	1903.	1904.
	\$	\$	\$	\$	\$
* Excise.....	9,931,950	10,423,865	11,257,485	12,191,123	13,126,593
Public Works.....	5,366	4,805	4,749	4,901	4,687
Culling Timber.....	8,155	8,271			
Weights and Measures, Gas and Law Stamps.....	78,510	81,987	88,198	109,535	110,416
Electric Light.....	14,452	15,568	21,062	23,895	23,457
Other Revenues.....	643	537	592	610	569
Methylated Spirits.....		73,675	66,785	72,269	68,326
Totals.....	10,039,076	10,608,708	11,438,871	12,401,333	13,334,048

* 1900 includes Methylated Spirits.

The increase over last fiscal year being \$932,715.

* Petroleum for 1900. Acetic Acid for 1901, 1902, 1903 and 1904.

The quantity of spirits produced during the year was 5,678,153 proof gallons, as compared with 4,063,603 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows :—

	Lbs.
--	------

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 68 and 69.

tement No. 3), pages 68 and 69.		Proof Galls.
There were on July 1, 1903, in process of manufacture.		117,603
Manufactured during the year.		5,678,153
Returned to distilleries for re-distillation—Duty paid.	848	
" " " In bond.	748,823	
		<u>749,671</u>
Received into distilleries from other sources—Duty paid.		7,247
" " " In bond.		<u> </u>
Total.		6,552,674

SESSIONAL PAPER No. 12

This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock	6,323,439
Fusel-oil written off	14,898
Deficiency arising from rectification	6,458
Remaining in process of manufacture, June 30, 1904, by actual stock-taking	198,794
Written off	9,085
Total	6,552,674

The following statement shows the warehousing transactions in spirits during the year ended June 30, 1904, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse at be- ginning of year.	Warehoused during the year. Ex-dis- tillery.	Ware- housed Otherwise housed.	Taken for consump- tion.	Exported.	Used in Bonded Fac- tories.	Otherwise accounted for.	For Re-Distillation.	In Warehouse at end of year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1899-1900 . . .	11,820,992	3,113,001	135,196	2,523,576	138,637	345,312	131,222	470,315	11,460,127
1900-1901 . . .	11,460,127	3,067,919	155,295	2,707,919	148,154	352,705	212,516	408,477	10,853,570
1901-1902 . . .	10,853,570	3,668,286	187,827	2,933,183	151,799	360,235	231,641	469,417	10,563,408
1902-1903 . . .	10,563,408	4,953,575	228,601	3,207,748	157,666	418,631	306,220	870,231	10,785,088
Totals	44,698,097	14,802,781	706,919	11,372,426	596,256	1,476,883	881,599	2,218,440	43,662,193
Annual aver- age of four years ended June 30, 1903	11,174,524	3,700,695	176,730	2,843,106	149,064	369,221	220,400	554,610	10,915,548
1903-4	10,785,088	6,323,439	225,329	3,481,287	180,291	405,663	193,851	748,823	12,323,941

It will be of interest to note the gradual development of a foreign demand for Canadian distillery products.

The quantities exported being as follows :—

	Proof Gallons.
1899-1900	138,637
1900-1901	148,154
1901-1902	151,799
1902-1903	157,666
1903-1904	180,291

The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 23 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total quantities upon which duty was collected.	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1899-1900	493	2,523,576	134,969	2,659,038	4,821,218
1900-1901	914	2,707,919	155,117	2,863,950	5,180,775
1901-1902	2 488	2,933,183	187,759	3,123,430	5,620,613
1902-1903	1,019	2,979,268	228,480	3,208,767	6,162,827
Totals.	4,914	11,143,946	706,325	11,855,185	21,785,433
Annual average of four years ended June 30, 1903.	1,228	2,785,987	176,581	2,963,796	5,446,358
1903-1904	6,458	3,481,287	225,326	3,713,071	6,672,149

SESSIONAL PAPER No. 12

The following statement shows the transactions in malt during the year 1903-1904, and the four preceding years :—

Fiscal Years.	1 In Warehouse at beginning of year.	2 Manufactured during the year.	3 Increase by absorption.	4 Taken for con- sumption.	5 Exported.	6 Otherwise ac- counted for.	7 In Warehouse at end of year.	8 Memorandum of Revenue accrued, in- cluding Li- cense Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1899-1900.....	21,782,187	61,497,029 } *2,786,630 }	730,799	60,284,064	327,950	1,663,296	24,521,335	910,538
1900-1901.....	24,521,335	64,095,899 } *3,565,270 }	807,838	64,723,616	310,000	1,882,070	26,074,656	977,330
1901-1902.....	26,074,656	72,870,605 } *3,600,214 }	835,511	71,440,519	369,230	1,314,308	30,256,929	1,077,809
1902-1903.....	30,256,929	66,492,160 } *3,596,116 }	739,592	67,608,157	287,040	1,735,390	31,454,210	1,020,623
Totals. . .	102,635,107	264,955,693 } *13,548,230 }	3,113,740	264,056,356	1,294,220	6,595,064	112,307,130	3,986,300
Annual aver- age of four years ended June 30, 1903	25,658,777	66,238,923 } *3,387,057 }	778,435	66,014,089	323,555	1,648,766	28,076,782	996,575
1903-04..	31,454,210	68,503,928 } *4,158,218 }	623,592	75,430,347	376,936	2,253,306	26,679,359	1,137,556

* Imported.

TOBACCO :

The following Statement shows the transactions during the Fiscal Years ended June 30, 1900, 1901, 1902, 1903 and 1904 respectively, in Tobacco, Snuff and Cigarettes.

Fiscal Years.	1	2	3	4	5	6	7	8	9	10
	In Warehouse, July 1, 1903.	Manufac- tured during the year.	Taken for con- sumption.	Exported.	Otherwise accounted for.	In Warehouse, June 30, 1904.	Raw Leaf taken for con- sumption.	Canadian Twist taken for con- sumption.	Total Tobacco taken for con- sumption.	Duty collected thereon, in- cluding License Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$
1899-1900.....	1,623,194	11,146,218	11,106,124	170,185	60,105	1,432,998	9,352,535	58,914	20,517,573	3,281,639
1900-1901.....	1,432,998	11,943,805	11,636,900	392,614	49,285	1,298,004	9,848,804	57,597	21,543,301	3,337,848
1901-1902.....	1,298 004	12,054,467	11,900,054	222,355	53,193	1,176,869	10,704,962	72,286	22,677,302	3,563,578
1902-1903.....	1,176,869	13,371,321	12,983,995	141,209	79,923	1,343,063	11,615,963	53,256	24,653,214	3,904,617
Totals.. ..	5,531,065	48,515,811	47,627,073	926,363	242,506	5,250,934	41,522,264	242,053	89,391,390	14,087,682
Average for four years ended June 30, 1903.	1,382,766	12,128,953	11,906,768	231,591	60,626	1,312,734	10,380,566	60,513	22,347,847	3,521,920
1903-1904....	1,343,063	13,448,306	13,160,660	163,829	69,329	1,437,551	12,139,700	47,771	25,348,131	4,127,679

CIGARS :

The following statement shows the transactions in Cigars during the fiscal year ended June 30, 1904, and the four preceding years :—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse July 1, 1903.	Manufac- tured during the Year.	Assessment to bring pro- duction up to Standard.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse June 30, 1904.	Memorandum of Revenue accru'd includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1899-1900.....	15,776,235	139,389,477	8,430	138,041,707	189,975	17,300	16,925,160	825,643
1900-1901.....	16,925,160	141,430,454	7,660	141,096,889	158,450	59,500	17,048,435	837,434
1901-1902.....	17,048,435	156,686,795	4,096	151,780,516	128,845	7,150	21,822,815	897,360
1902-1903.....	21,822,815	171,996,232	84,875	168,290,422	190,920	662,450	24,760,130	998,495
Totals..	71,572,645	609,502,958	105,061	599,209,534	668,190	746,400	80,556,540	3,558,932
Annual average of four years ended June 30, 1903	17,893,161	152,375,739	26,265	149,802,383	167,047	186,600	20,139,135	889,733
1903-1904.....	24,760,130	183,048,907	15,745	180,485,202	278,450	123,900	26,937,230	1,070,823

The revenue derived from goods manufactured in bond during the past five years has been as follows :—

1899-1900	\$ 30,192
1900-1901	44,242
1901-1902	45,306
1902-1903	45,024
1903-1904	45,343

ACETIC ACID :

The revenue derived from acetic acid during the last five years has been as follows :—

1899-1900	\$ 9,647
1900-1901	8,910
1901-1902	8,862
1902-1903	6,128
1903-1904	2,701

INSPECTION OF PETROLEUM :

The quantity of Canadian Petroleum and Naphtha inspected during the year was as follows :—

	Gallons.
Petroleum.....	6,526,897
Naphtha	765,216
Total.....	7,292,113

PUBLIC WORKS :

The revenue accrued from this source was as follows :

	1902-1903.	1903-1904.
Hydraulic and other rents.....	\$ 3,654 00	\$ 3,647 00
Minor public works.....	1,247 50	1,040 50

WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The aggregate revenue accrued from these services was \$116,867.76.

The cost of the three services being \$118,194.97.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted containing details of the work done and the report of the analysts.

SESSIONAL PAPER No. 12

METHYLATED SPIRITS :

The quantity of methylated spirits manufactured during the year, was 87,745 proof gallons ; 87,620 gallons were sold. A statement of details appears on pages 62, 63 and 109.

Appendix **A** shows the consumption of, and revenue derived annually from, spirits, tobacco and other goods subject to Excise, and of similar goods subject to duties of Customs, per head of the population of the Dominion.

Appendix **B** contains, as usual, the details concerning illicit stills seized during the year.

Appendix **C** shows the amount of Excise Revenue collected at each out-office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

Ottawa, August 19, 1904.

APPENDIX A

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise and Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.	Spirits.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1869	1·124	2·290	·115	1·755	·575	·761	·092	·037	·193	·041
1870	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	·061
1871	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872	1·723	2·774	·257	2·481	1·302	1·160	·108	·070	·422	·076
1873	1·682	3·188	·238	1·999	1·387	1·135	·120	·066	·350	·084
1874	1·994	3·012	·288	2·566	1·618	1·363	·119	·086	·442	·103
1875	1·394	3·091	·149	1·995	1·589	1·127	·114	·069	·428	·098
1876	1·204	2·454	·177	2·316	1·360	1·182	·098	·075	·513	·105
1877	·975	2·322	·096	2·051	1·103	·949	·109	·057	·446	·084
1878	·960	2·169	·096	1·976	.....	·927	·147	·052	·439	.....
1879	1·131	2·209	·104	1·954	.....	1·005	·125	·057	·449	.....
1880	·715	2·248	·077	1·936	.....	·772	·081	·055	·428	.....
1881	·922	2·293	·099	2·035	.....	·990	·081	·073	·443	.....
1882	1·009	2·747	·120	2·150	.....	1·084	·098	·092	·485	.....
1883	1·090	2·882	·135	2·280	.....	1·186	·103	·097	·473	.....
1884	·938	2·924	·117	2·476	.....	1·074	·104	·082	·365	.....
1885	1·126	2·639	·109	2·623	.....	1·198	·111	·074	·393	.....
1886	·711	2·839	·110	2·052	.....	1·007	·091	·074	·502	.....
1887	·746	3·084	·095	2·062	.....	1·045	·100	·066	·514	.....
1888	·645	3·247	·094	2·093	.....	·944	·110	·066	·509	.....
1889	·776	3·263	·097	1·153	.....	1·107	·114	·068	·529	.....
1890	·883	3·360	·104	2·143	.....	1·257	·121	·072	·539	.....
1891	·745	3·790	·111	2·292	.....	1·094	·137	·080	·590	.....
1892	·701	3·516	·101	2·291	.....	1·156	·211	·075	·680	.....
1893	·740	3·485	·094	2·314	.....	1·235	·218	·070	·691	.....
1894	·742	3·722	·089	2·264	.....	1·235	·205	·060	·683	.....
1895	·666	3·471	·090	2·163	.....	1·124	·161	·056	·645	.....
1896	·623	3·528	·070	2·120	.....	1·159	·164	·047	·639	.....
1897	·723	3·469	·084	2·243	.....	1·341	·213	·041	·671	.....
1898	·536	3·808	·082	2·358	.....	1·306	·126	·041	·615	.....
1899	·661	3·995	·086	2·174	.....	1·367	·174	·045	·841	.....
1900	·701	4·364	·085	2·300	.....	1·455	·185	·044	·853	.....
1901	·765	4·737	·100	2·404	.....	1·593	·198	·048	·875	.....
1902	·796	5·102	·090	2·404	.....	1·653	·214	·048	·915	.....
1903	·870	4·712	·096	2·548	.....	1·812	·205	·051	·992	.....
1904	·952	4·918	·096	2·765	.....	1·985	·225	·051	1·042	.....
Average	·973	3·231	·122	2·194	.....	1·189	·138	·062	·561	.....

W. J. GERALD,
Deputy Minister.

APPENDIX B

STATEMENT of Seizures of Illicit Manufactures for Fiscal Year ended June 30, 1904.

Divisions.	Number.	Dates.		Names.	Residences.	Schedule Value.	Remarks.
						\$ cts.	
Quebec.	530	Oct.	17, 1903	I. L. Thibeau & Cie.	St. Malo, Que.	542 76	Dept. of Justice for prosecution.
"	531	"	20 "	Nap. Dion	Quebec, Que.	156 15	"
"	532	"	20 "	V. Miville	Amqui, Que.	3 00	Property confiscated.
"	533	"	20 "	Nap. Dion	Quebec, Que.	29 02	Spirits confiscated, Refers, to Seizure No. 531.
"	533 ^a	Jan.	28, 1904	Louis Emond	Pointe-aux-Bouleaux	6 00	Property confiscated.
"	537	Feb.	25 "	J. Laverdière	St. Raphael	5 00	"
"	538	"	25 "	Max. Beaudoin	"	1 68	Property destroyed.
St. John, N.B. ..	114	Dec.	26, 1903	M. Maher	St. John, N.B.	50 00	Penalty of \$300, paid.
"	116	May	31, 1904	G. Gautreau	Acadieville	3 00	Fined \$250, and 6 months imprisonment.
Halifax.	187	July	15, 1903	T. Kent & R. S. Banks.	Halifax.	47 97	Fined \$300.
"	188	"	15 "	R. S. Banks (in stables of)	"	9 99	Fined \$300, paid.
Pictou, N.S.	105	"	15 "	Unknown	Pictou	40 00	No prosecution, owner unknown.
"	106	"	25 "	J. McDonald	Brown Mountains	43 25	Fined \$100, paid.
"	107	Aug.	4 "	J. N. Morgan	Poplar Hill	12 00	Fined \$100, paid.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX C

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the Fiscal Year ended June 30, 1904.

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures. in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville.....	Deseronto.....	20 00	3,022 64	.....	.....	2,018 00	.....	.....	.....	.....	5,060 64
	Picton.....	20 00	1,830 63	.....	.....	.....	.....	.....	.....	25 00	1,875 63
	Trenton.....	20 00	5,842 63	.....	.....	.....	.....	.....	.....	.....	5,862 63
Brantford	Embro.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
	Ingersoll.....	150 00	.....	.....	.....	.....	.....	.....	.....	25 00	2,261 50
	Norwich.....	50 00	.....	.....	.....	.....	.....	.....	600 00	10 00	2,172 59
	Paris.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Port Dover.....	50 00	.....	.....	.....	.....	.....	.....	204 22	5 00	385 84
	Port Rowan.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
	Simcoe.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
	Tilsonburg.....	100 00	.....	.....	924 84	.....	.....	.....	.....	10 00	1,034 84
	Woodstock.....	145 00	3,227 84	.....	2,508 35	686 70	1,902 60	.....	.....	25 00	8,495 49
	Berlin.....	495 00	57,340 61	.....	12,000 00	8,986 28	17,423 91	.....	12 00	25 00	96,282 80
Guelph.....	Galt.....	525 00	.....	.....	6,258 78	880 80	2,876 85	.....	102 78	25 00	10,669 21
	New Hamburg.....	50 00	.....	.....	3,715 50	.....	.....	.....	.....	5 00	3,770 50
	Preston.....	250 00	.....	.....	3,225 36	626 90	2,350 80	.....	96 06	10 00	6,559 12
	Salem.....	50 00	.....	.....	.....	.....	.....	.....	.....	.....	50 00
	Waterloo.....	575 00	463,554 25	.....	28,740 00	1,678 40	6,495 00	.....	8,874 21	25 00	509,941 86
Hamilton.....	Dundas.....	200 00	.....	.....	52,481 25	.....	.....	.....	.....	10 00	52,691 25
	Greensville.....	150 00	.....	.....	4,503 60	.....	.....	.....	.....	.....	4,653 60
Kingston.....	Napanee.....	40 00	8,617 71	.....	.....	1,496 75	.....	.....	.....	35 00	10,189 46
	Alvinston.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
London.....	Aylmer.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Dutton.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Forest.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Glencoe.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Lucan.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
	Parkhill.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00	10 00
	Petrollea.....	21 00	6,610 14	.....	.....	.....	.....	.....	.....	25 00	6,636 14
	Sarnia.....	186 00	28,411 81	.....	1,719 75	11,845 73	231 00	.....	6 63	25 00	42,425 92
	St. Thomas.....	312 50	.....	.....	.....	3,321 90	11,141 05	.....	.....	25 00	14,800 45
	Strathroy.....	120 00	1,229 54	.....	4,980 00	.....	.....	.....	102 78	25 00	6,457 32
Owen Sound.....	Watford.....	.....	.....	.....	.....	.....	.....	.....	.....	5 00	5 00
	West Lorne.....	.....	1,996 29	.....	.....	.....	.....	.....	.....	5 00	5 00
	Collingwood.....	80 00	.....	.....	.....	18,824 75	.....	.....	.....	25 00	20,929 64
	Kincardine.....	.....	.....	.....	.....	.....	.....	.....	476 26	10 00	486 26

[illegible]

APPENDIX C—Concluded.

STATEMENT showing the Amount of Excise and other Revenues collected at each of the undermentioned Out-Offices, during the Fiscal Year ended June 30, 1903—Concluded.

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Sherbrooke.	Granby	240 00				134,249 52	22,572 72				157,062 24
	Lake Mégantic.		4,824 24								4,824 24
	Sorel	100 00	45,620 14							10 00	45,730 14
	St. John's, Que.	110 00	37,392 02						601 55	25 60	41,444 24
St. Hyacinthe	Victoriaville.	40 00	24,957 74					3,315 67		35 00	25,032 74
	Louiseville.	20 00	8,607 36								8,627 36
	Campobello	20 00	1,198 72								1,218 72
	Chatham.	20 00				9,351 00				25 00	9,396 00
Three Rivers.	Claire.		75 53								75 53
	Fredericton	20 00				15,306 50				10 00	15,336 50
	Moncton	40 00				14,680 00			1 00	25 00	14,746 00
	Newcastle	20 00	57 00			2,957 50				10 00	3,044 50
St. John	Sackville	20 00				2,231 88			1 00	10 00	2,262 88
	Sussex.	20 00				2,319 00				10 00	2,349 00
	St. Stephens	20 00				3,580 75				10 00	3,610 75
	Woodstock	40 00	513 77			465 00				15 00	1,033 77
Halifax.	Amherst	20 00	2,575 54			1,695 00				25 00	4,315 54
	Truro	20 00				12,182 25				25 00	12,227 25
	Yarmouth.	135 00				7,324 95	613 80			5 00	8,078 75
	Antigonish.	40 00				3,351 56				10 00	3,401 56
Pictou.	New Glasgow	20 00				10,091 25				25 00	10,136 25
	North Sydney	20 00				4,932 75				50 00	5,002 75
	Sydney	20 00								50 00	8,847 45
	Montague.		8,777 45							5 00	5 00
Charlottetown	Summerside.									10 00	10 00
	Edmonton.	335 00	16,931 54		3,625 17	6,894 45	1,263 15		86 30	25 00	29,160 61
	Fort Saskatchewan.	10 00	935 64								945 64
	Lethbridge.	130 00	1,867 42		2,582 35	2,959 75				10 00	7,549 52
Calgary	Macleod.	20 00	2,043 60			320 50					2,384 10
	Maple Creek.	20 00	426 21								446 21
	Pincher Creek.	20 00	544 12			425 05	177 90				564 12
	Wetaskiwin	115 00	5,394 54			425 05	177 90				6,112 49
Winnipeg	Boissevain.										5 00
	Brandon.	320 00	49,752 87		4,033 41	4,487 10	5,211 30			25 00	63,829 68
	Carman.									5 00	5 00
	Fort Francis.	20 00	860 20								880 20

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Vancouver.	Gretna.....	20 00	5,892 21	157 50	6,069 71
	Minnedosa.....	20 00	6,825 36	5 00	5 00
Victoria	Morden.....	20 00	29,640 54	.....	.....	.....	.....	10 00	.....	6,855 36
	Neepawa.....	115 00	1,873 19	.....	.....	.....	.....	10 00	.....	10 00
	Portage la Prairie.....	70 00	4,295 94	.....	.....	.....	717 90	25 00	.....	33,388 37
	Prince Albert.....	20 00	21,100 68	.....	.....	.....	.....	5 00	.....	8,418 19
	Rainy River.....	20 00	5,919 71	.....	.....	.....	.....	.....	.....	4,315 94
	Rat Portage.....	60 00	3,371 25	.....	.....	.....	.....	25 00	.....	23,927 18
	Regina.....	20 00	5,022 39	.....	.....	.....	.....	10 00	.....	3,949 71
	Saskirk.....	20 00	.....	.....	.....	.....	.....	10 00	.....	3,401 25
	Virden.....	20 00	.....	.....	.....	.....	.....	.....	.....	5,042 39
	Arminstrong.....	25 00	.....	.....	.....	.....	.....	.....	.....	55 00
	Athol.....	50 00	.....	.....	.....	.....	.....	.....	.....	116 14
	Cranbrook.....	115 00	10,865 19	.....	.....	.....	.....	.....	.....	12,033 66
	Fernie.....	195 00	13,836 89	.....	.....	.....	490 76	.....	.....	22,547 15
	Golden.....	20 00	3,393 65	.....	.....	.....	.....	.....	.....	3,413 65
INLAND REVENUE DEPARTMENT.	Grand Forks.....	120 00	5,502 95	.....	.....	.....	.....	.....	.....	6,353 00
	Greenwood.....	120 00	7,968 36	.....	.....	.....	.....	.....	.....	9,401 76
	Headley.....	25 00	.....	.....	.....	.....	.....	.....	.....	25 00
	Kamloops.....	125 00	.....	.....	.....	.....	3,883 25	.....	.....	5,942 34
	Kaslo.....	.....	67 39	.....	.....	.....	.....	.....	.....	67 39
	Kelowna.....	85 00	.....	.....	.....	.....	76 95	.....	.....	201 47
	Morrisey.....	50 00	.....	.....	.....	.....	.....	.....	.....	380 00
	Moyie City.....	50 00	.....	.....	.....	.....	.....	.....	.....	50 00
	Nelson.....	340 00	27,573 15	.....	.....	.....	.....	.....	.....	34,037 06
	New Westminster.....	295 00	3,178 95	.....	.....	.....	2,435 10	.....	.....	11,217 51
	Phoenix.....	50 00	.....	.....	.....	.....	3,516 00	50 00	.....	120 35
	Revelstoke.....	265 00	8,431 49	.....	.....	.....	.....	.....	.....	11,246 13
	Rossland.....	195 00	9,850 03	.....	.....	.....	671 40	.....	.....	14,399 10
	Sandou.....	50 00	.....	.....	.....	.....	771 00	.....	.....	1,046 38
	Trail.....	50 00	.....	.....	.....	.....	.....	.....	.....	895 01
	Vernon.....	65 00	.....	.....	.....	.....	165 52	.....	.....	355 84
	Ymir.....	50 00	.....	.....	.....	.....	.....	.....	.....	230 00
	Ladysmith.....	20 00	35 60	.....	.....	.....	.....	.....	.....	55 60
	Nanaimo.....	320 00	4,446 16	.....	.....	.....	2,176 05	13 00	.....	16,313 34
	Grand Totals....	12,624 50	1,200,136 37	937 60	334,973 94	113,964 06	4,954 88	17,386 91	1,500 00	1,938,331 27

W. J. GERALD,
Deputy Minister.

FINANCIAL RETURNS, 1903-1904

DR.

No. 2.—GENERAL EXPENDITURES

Balances due to Col- lectors, &c., July 1, 1903.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.			Balances due by Col- lectors, &c., June 30, 1904.	Totals.	SERVICES.
	Salaries.	Con- tingencies.	Seizures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
49 08	342,556 02	117,662 79	704 71	343 98	461,316 58	Excise and Seizures, per Statement No. 4
.....	.....	.....	2,545 91	.....	2,545 91	Excise Seizures, distributed per State- ment No. 4 and Appendix B.....
.....	2,649 72	8,847 62	.....	.....	11,497 34	Preventive Service, per Statement No. 7
.....	8,617 71	12,376 84	.....	.....	20,994 55	Adulteration of Food, per Statement No. 8 and Appendix B.
.....	.....	33 41	.....	.....	33 41	Sundry Minor Expenditures, per Statement No. 12.....
.....	44,792 11	6,438 22	.... .	16 66	51,246 99	Departmental Expenditures, per Statement No. 17.....
.....	57,565 27	27,203 55	.... .	193 26	84,962 02	Weights and Measures, per State- ments Nos. 20 (A) and 20 (B).....
.....	18,571 49	6,807 66	.... .	212 88	25,592 03	Gas Inspection, per Statement No. 22.....
.....	3,931 12	4,115 88	.....	.....	8,047 00	Electric Light Inspection, per State- ment No. 24... ..
.....	3,770 39	46,874 67	.... .	.....	50,645 06	Methylated Spirits, per Statement No. 25.....
49 08	482,453 83	230,360 64	3,250 62	766 78	716,880 95	.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

ACCOUNT, 1903-1904.

CR.

Balances due by Col- lectors, &c., July 1, 1903.	Amounts disbursed by the Receiver- General, on re- quisitions of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Col- lectors, &c., June 30, 1904.	Totals.
		Super- annuation.	In- surance.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
343 98	449,487 56	4,923 02	103 08	5,155 17	1,254 69	49 08	461,316 58
.....	2,545 91	.....	.....	.....	.....	.....	2,545 91
.....	11,491 58	.....	.....	.....	5 76	.....	11,497 34
.....	20,879 59	114 96	.....	.....	.....	.....	20,994 55
.....	33 41	.....	.....	.....	.....	.....	33 41
16 66	50,229 87	624 96	116 40	259 10	.....	.....	51,246 99
193 26	84,223 64	338 86	48 72	.....	157 60	.....	84,962 08
212 88	25,100 17	161 04	.....	5 00	112 94	.....	25,592 03
.....	8,045 13	.....	.....	.....	1 87	.....	8,047 00
.....	50,553 40	.....	.....	91 66	.....	.....	50,645 06
766 78	702,590 26	6,162 84	268 20	5,510 93	1,532 86	49 08	716,880 95

W. J. GERALD,
Deputy Minister.

EXCISE,

No. 3.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due July 1, 1903.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	123,368 48	50 00	5,241 95	3,950 25	3,600 00	.....	.....	75 00
112 61	32,215 13	200 00	11,267 19	8,885 40	26,189 70	.....	1,743 43	.....
.....	8,935 38	.....	.....	9 00	.....	.....	.....	.....
.....	537,244 82	400 00	83,893 64	15,834 73	31,859 61	.....	.....	.....
.....	261,425 42	150 00	79,731 80	462,986 34	86,672 83	.....	4,853 64	10 00
.....	78,248 85	100 00	43,743 58	18,223 52	15,022 35	.....	2,443 77	50 00
.....	71,001 25	300 00	71,337 20	92,560 51	188,054 64	.....	.....	.....
.....	283,147 12	175 00	8,100 79	38,059 81	2,983 50	.....	56 54	50 00
.....	25,561 63	300 00	21,126 71	39,195 42	3,707 88	.....	.....	.....
.....	89,794 89	.....	100 20	13,801 39	1,493 52	.....	.....	.....
.....	48,019 58	150 00	14,828 16	171 00	886 20	.....	.....	.....
.....	35,152 13	50 00	1,718 30	4,081 95	169 50	.....	.....	.....
.....	105,314 45	100 00	21,442 45	1,042 98	3,957 60	.....	300 00	.....
.....	14,181 58	100 00	16,832 68	2,346 46	8,986 95	.....	.....	100 00
.....	35,398 26	225 00	52,543 91	8,905 82	10,881 99	.....	.....	.....
31 50	826,228 74	700 00	208,683 05	204,279 95	95,162 27	2,256 61	15,576 84	355 00
.....	391,329 29	150 00	45,241 70	18,924 17	10,531 82	.....	700 00	.....
522 89	.....	.....	.....	.....	.....	.....	.....	.....
667 00	2,966,567 00	3,150 00	685,833 31	933,258 70	490,160 36	2,256 61	25,674 22	640 00
.....
.....	62,812 10	50 00	.....	4,986 16	10,346 21	.....	.....	.....
1,784 28	1,647,804 74	500 00	169,374 78	2,212,130 99	358,277 36	444 36	11,147 31	.....
84 30	514,449 14	200 00	57,291 99	125,484 14	42,830 30	.....	338 54	317 59
.....	160,496 93	50 00	20,784 45	142,221 32	45,916 07	.....	300 00	.....
131 58	153,497 65	.....	907 50	3,506 65	14,591 80	.....	4,117 81	.....
.....	70,847 35	.....	.....	794 22	4,421 03	.....	.....	.....
3,295 57	.....	.....	.....	.....	.....	.....	.....	.....
5,295 73	2,609,907 91	800 00	248,358 72	2,489,123 48	476,382 77	444 36	15,903 66	317 59
.....
75 00	148,114 57	100 00	20,777 43	105,832 31	14,969 79	.....	1,841 26	1,538 00
1,442 62	.....	.....	.....	.....	.....	.....	.....	.....
1,517 62	148,114 57	100 00	20,777 43	105,832 31	14,969 79	.....	1,841 26	1,538 00
.....
.....	63,098 09	150 00	44,876 16	88,469 80	3,718 89	.....	.....	343 00
.....	8,777 45	.....	.....	24,648 46	.....	.....	.....	350 00
5,860 50	.....	.....	.....	.....	.....	.....	.....	.....
5,860 50	71,875 54	150 00	44,876 16	113,118 26	3,718 89	.....	.....	693 00
.....
.....	129 26	.....	.....	54,929 45	.....	.....	.....	.....
.....
.....	517,380 34	325 00	50,186 12	296,959 06	45,914 94	.....	1,924 14	.....
.....	58,864 54	200 00	25,096 46	12,649 15	3,254 92	25 00
.....	576,244 88	525 00	75,282 58	309,608 21	49,169 86	1,924 14	25 00

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1903-4.

in Account with Revenue.

Appendix A.)

CR.

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1904.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
700 00	136,985 68	136,985 68	.. Belleville	136,985 68		136,985 68
840 00	81,340 85	81,453 46	.. Brantford	81,340 85	112 61	81,453 46
85 00	9,029 38	9,029 38	.. Cornwall	9,029 38		9,029 38
8,382 72	677,615 52	677,615 52	.. Guelph	677,615 52		677,615 52
2,898 85	898,728 88	898,728 88	.. Hamilton	898,728 88		898,728 88
453 00	158,285 07	158,285 07	.. Kingston	158,285 07		158,285 07
182 60	423,436 20	423,436 20	.. London	423,436 20		423,436 20
278 75	332,851 51	332,851 51	.. Ottawa	332,851 51		332,851 51
200 00	90,091 64	90,091 64	.. Owen Sound	90,091 64		90,091 64
473 00	105,663 00	105,663 00	.. Perth	105,663 00		105,663 00
121 60	64,176 54	64,176 54	.. Peterborough	64,176 54		64,176 54
120 00	41,291 88	41,291 88	.. Port Arthur	41,291 88		41,291 88
305 48	132,462 96	132,462 96	.. Prescott	132,462 96		132,462 96
80 00	42,627 67	42,627 67	.. St. Catharines	42,627 67		42,627 67
120 00	108,074 98	108,074 98	.. Stratford	108,074 98		108,074 98
5,956 16	1,359,198 62	1,359,230 12	.. Toronto	1,359,230 12		1,359,230 12
21,207 54	488,084 52	488,084 52	.. Windsor	488,084 52		488,084 52
		522 89	.. Suspense Account		522 89	522 89
42,404 70	5,149,944 90	5,150,611 90	..... Ontario	5,149,976 40	635 50	5,150,611 90
5,503 08	83,697 55	83,697 55	.. Joliette	83,697 55		83,697 55
3,461 38	4,403,140 92	4,404,925 20	.. Montreal	4,403,724 29	1,200 91	4,404,925 20
400 00	741,311 70	741,396 00	.. Quebec	741,364 50	31 50	741,396 00
160 00	369,928 77	369,928 77	.. Sherbrooke	369,928 77		369,928 77
1,175 10	177,796 51	177,928 09	.. St. Hyacinthe	177,928 09		177,928 09
120 00	76,182 60	76,182 60	.. Three Rivers	76,182 60		76,182 60
		3,295 57	.. Suspense Account		3,295 57	3,295 57
10,819 56	5,852,058 05	5,857,353 78	... Quebec	5,852,825 80	4,527 98	5,857,353 78
827 35	294,000 71	294,075 71	.. St. John	294,075 71		294,075 71
		1,442 62	.. Suspense Account		1,442 62	1,442 62
827 35	294,000 71	295,518 33	... New Brunswick	294,075 71	1,442 62	295,518 33
360 00	201,015 94	201,015 94	.. Halifax	201,015 94		201,015 94
100 00	33,875 91	33,875 91	.. Pictou	33,875 91		33,875 91
		5,860 50	.. Suspense Account		5,860 50	5,860 50
460 00	234,891 85	240,752 35	..... Nova Scotia	234,891 85	5,860 50	240,752 35
	55,058 71	55,058 71	.. Charlottetown, P.E.I.	55,058 71		55,058 71
921 86	913,611 46	913,611 46	.. Winnipeg	913,611 46		913,611 46
320 00	100,410 07	100,410 07	.. Calgary	100,410 07		100,410 07
1,241 86	1,014,021 53	1,014,021 53	..... Manitoba and N.W.T.	1,014,021 53		1,014,021 53

4-5 EDWARD VII., A. 1905

EXCISE,

No. 3.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due July 1, 1903.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,202 09	173,281 06	3,847 40	38,499 46	82,108 33	25,636 48	.....	.....	1,200 00
85 50	108,824 88	416 60	23,112 77	36,731 17	10,785 32	.....	.....	.....
1,287 59	282,105 94	4,264 00	61,612 23	118,839 50	36,421 80	.....	.....	1,200 00
.....	17,203,85	50 00	815 35	2,969 02	.....	.....	.....	.....
14,628 44	6,672,148 95	9,039 00	1,137,555 78	4,127,678 93	1,070,823 47	2,700 97	45,343 28	4,413 59
.....	80,703 75	.....	73,921 12	77,422 08	0 26	.....	41 28	.....
.....	6,591,445 20	9,039 00	1,063,634 66	4,050,256 85	1,070,823 21	2,700 97	45,302 00	4,413 59

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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in Account with Revenue—*Concluded.*

Appendix A.) Cr.

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
490 00	325,062 73	326,264 82	.. Vancouver	325,062 73	1,202 09	326,264 82
190 00	180,060 74	180,146 24	.. Victoria	180,143 54	2 70	180,146 24
680 00	505,123 47	506,411 06	.....British Columbia....	505,203 27	1,204 79	506,411 06
455 12	21,493 34	21,493 34	.. Yukon	21,493 34	.....	21,493 34
56,888 59	13,126,592 56	13,141,221 00	.....Totals	13,127,549 61	13,671 39	13,141,221 00
665 12	232,753 61	.....	.. LESS—Refunds as per statement No. 16.			
56,223 47	12,893,838 95	.....	.. Net Revenue.			

W. J. GERALD,
Deputy Minister.

EXCISE,

Dr.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1903.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1904.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43,98	9,115 50	175 66	...	43 68	28 08	...	9,406 90	Belleville.....
.....	7,590 45	114 37	.....	83 52	22 08	.....	7,810 42	Brantford.....
.....	1,088 30	20 34	.....	.....	3 60	.....	1,112 24	Cornwall.....
.....	17,878 84	358 18	.....	43 68	52 56	.....	18,333 26	Guelph.....
.....	21,508 19	333 81	.....	277 94	73 44	.....	22,193 38	Hamilton.....
.....	8,373 69	117 42	.....	25 30	25 98	.....	8,542 39	Kingston.....
.....	20,059 67	344 28	71 76	174 71	59 06	.....	20,709 48	London.....
.....	8,111 12	76 58	.....	220 14	29 52	.....	8,437 36	Ottawa.....
.....	5,749 50	68 22	.....	45 54	15 84	.....	5,879 10	Owen Sound.....
.....	7,825 97	51 42	.....	228 60	38 88	.....	8,144 87	Perth.....
.....	3,609 82	30 00	.....	102 10	12 96	.....	3,754 88	Peterborough.....
.....	1,346 66	20 34	.....	7 20	6 39	.....	1,380 59	Port Arthur.....
.....	10,065 66	113 22	.....	151 89	34 91	.....	10,365 68	Prescott.....
.....	4,867 81	104 80	.....	37 50	18 72	.....	5,028 83	St. Catharines.....
.....	6,774 98	72 61	.....	115 32	21 93	.....	6,984 84	Stratford.....
.....	39,105 30	570 05	31 32	582 38	128 53	.....	40,417 58	Toronto.....
.....	21,093 23	282 98	.....	330 78	78 84	49 08	21,834 91	Windsor.....
.....	8,491 71	93 92	.....	.....	27 00	.....	8,612 63	District Inspectors...
43 98	202,656 40	2,948 20	103 08	2,470 28	678 32	49 08	208,949 34	.... Ontario.....
.....	6,525 06	30 00	.....	216 52	21 96	.....	6,793 54	Joliette.....
.....	43,800 42	497 72	.....	890 98	163 03	.....	45,352 15	Montreal.....
.....	17,909 84	201 88	.....	168 32	48 43	.....	18,328 47	Quebec.....
.....	6,721 71	57 72	.....	165 74	24 48	.....	6,969 65	Sherbrooke.....
.....	11,191 26	86 56	.....	246 00	39 11	.....	11,562 93	St. Hyacinthe.....
.....	2,741 50	42 60	.....	8 82	8 16	.....	2,801 08	Three Rivers.....
.....	5,431 25	46 60	.....	125 00	18 00	.....	5,620 85	District Inspectors.....
.....	94,321 04	963 08	.....	1,821 38	323 17	.....	97,428 67	.... Quebec.....
.....	8,955 30	139 38	.....	60 00	32 40	.....	9,187 08	St. John.....
.....	2,830 50	50 00	.....	.....	9 00	.....	2,889 50	District Inspector.....
.....	11,785 80	189 38	.....	60 00	41 40	.....	12,076 58	.... New Brunswick.....
.....	11,519 07	226 62	.....	.....	38 16	.....	11,783 85	Halifax.....
.....	2,683 16	20 34	.....	68 88	9 36	.....	2,781 74	Pictou.....
.....	14,202 23	246 96	.....	68 88	47 52	.....	14,565 59	.... Nova Scotia.....
100 00	2,270 20	44 56	.....	.....	6 48	.....	2,421 24	.... Charlottetown, P.E.I..
200 00	17,605 13	206 66	.....	224 32	52 40	.....	18,288 51	Winnipeg.....
.....	5,613 23	49 04	.....	61 65	14 64	.....	5,738 59	Calgary, N.W.T.....
.....	3,583 85	50 00	9 00	3,642 85	District Inspector.....
200 00	26,802 21	305 70	286 00	76 04	27,669 95 Manitoba and N.W.T.

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1903-1904.

in Account with Expenditures.

CR.

Balances due to Collectors, July 1, 1903.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1904.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	8,982 34	3 55	.....	.....	209 05	167 98	43 98	9,406 90
.....	6,607 13	.....	649 59	.....	405 75	147 95	.....	7,810 42
.....	1,019 94	.....	.....	.....	0 50	91 80	.....	1,112 24
.....	17,321 14	.....	.....	136 92	409 20	466 00	.....	18,333 26
.....	21,523 91	.....	291 66	.....	111 65	266 16	.....	22,193 38
.....	7,225 48	3 00	41 66	405 00	443 35	423 90	.....	8,542 39
.....	19,486 02	.....	619 92	60 00	145 45	398 09	.....	20,709 48
.....	8,242 47	.....	.....	.....	9 18	185 71	.....	8,437 36
.....	5,261 08	.....	.....	125 00	338 85	154 17	.....	5,879 10
.....	7,544 88	.....	.....	120 00	163 14	316 85	.....	8,144 87
.....	3,542 50	.....	.....	.....	106 55	105 83	.....	3,754 88
.....	1,165 10	.....	.....	.....	110 90	104 59	.....	1,380 59
.....	9,561 54	.....	416 60	.....	30 05	357 49	.....	10,365 68
.....	4,652 38	13 55	.....	48 00	169 75	145 15	.....	5,028 83
.....	5,946 95	.....	.....	.....	446 80	591 09	.....	6,984 84
.....	38,811 87	.....	199 98	60 00	765 25	580 48	.....	40,417 58
49 08	20,793 38	.....	349 96	71 00	327 34	244 15	.....	21,834 91
.....	7,099 96	.....	.....	150 00	1,209 09	153 58	.....	8,612 63
49 08	194,788 07	20 10	2,569 37	1,175 92	5,401 85	4,900 97	43 98	208,949 34
.....
.....	5,834 92	.....	349 92	.....	83 10	525 60	.....	6,793 54
.....	40,823 72	.....	2,951 70	.....	762 70	814 03	.....	45,352 15
.....	13,067 83	81 05	3,833 38	50 00	691 14	605 07	.....	18,328 47
.....	6,207 44	34 50	.....	.....	508 34	219 37	.....	6,969 65
.....	8,699 29	.....	1,967 09	144 00	91 85	660 70	.....	11,562 93
.....	2,306 69	.....	414 94	.....	9 75	69 70	.....	2,801 08
.....	4,831 13	.....	.....	.....	734 69	55 03	.....	5,620 85
.....	81,771 02	115 55	9,517 03	194 00	2,881 57	2,949 50	.....	97,428 67
.....
.....	8,297 34	525 93	.....	.....	117 64	246 17	.....	9,187 08
.....	2,500 00	.....	.....	.....	375 94	13 56	.....	2,889 50
.....	10,797 34	525 93	.....	.....	493 58	259 73	.....	12,076 58
.....
.....	11,353 50	21 55	.....	.....	158 97	249 83	.....	11,783 85
.....	2,399 94	21 58	.....	.....	162 27	197 95	.....	2,781 74
.....	13,753 44	43 13	.....	.....	321 24	447 78	.....	14,565 59
.....
.....	2,230 00	.....	.....	.....	17 95	73 29	100 00	2,421 24
.....
.....	14,552 12	.....	2,508 60	180 00	507 65	340 14	200 00	18,288 51
.....	3,233 32	.....	558 22	90 00	1,572 05	285 00	.....	5,738 59
.....	2,500 00	.....	.....	.....	1,059 50	83 35	.....	3,642 85
.....	20,285 44	.....	3,066 82	270 00	3,139 29	708 49	200 00	27,669 95

EXCISE,

Dr.

No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, July 1, 1903.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1904.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	13,191 30	32 46	.....	428 67	52 60	.....	13,705 03	.. Vancouver.....
.....	5,778 32	128 82	.....	19 96	20 16	.....	5,947 26	.. Victoria.....
.....	2,915 20	50 00	.....	.....	9 00	.....	2,974 20	.. District Inspector.
.....	21,884 82	211 28	.....	448 63	81 76	.....	22,626 49	.... British Columbia
.....	438 58	6 00	.....	.....	.....	.....	444 58	.. Inspector of Bonded Factories....
.....	1,017 04	6 00	.....	.....	.....	.....	1,023 04	.. Inspector of Breweries and Malt Houses.....
.....	477 55	.....	.....	.....	.....	.....	477 55	.. Inspector of Distilleries..
.....	130 78	1 86	.....	.....	.....	.....	132 64	.. Inspector of Tobacco Factories.....
.....	8,052 80	.....	.....	.....	.....	.....	8,052 80	.. General Expenditures...
.....	614 19	.....	.....	.....	.....	.....	614 19	.. Legal Expenses.
.....	42,000 00	.....	.....	.....	.....	.....	42,000 00	.. Printing Tobacco Stamps
.....	100 00	.....	.....	.....	.....	.....	100 00	.. Technical Translation...
.....	6,600 86	.....	.....	.....	.....	.....	6,600 86	.. Printing
.....	1,671 23	.....	.....	.....	.....	.....	1,671 23	.. Stationery.....
.....	1,096 75	.....	.....	.....	.....	.....	1,096 75	.. Lithographing and En- graving, &c.....
.....	5,483 66	.....	.....	.....	.....	.....	5,483 66	.. Commission to Customs Officers.....
.....	80 67	.....	.....	.....	.....	.....	80 67	.. Commission on sale of Stamps for Canada Twist....
.....	7,200 79	.....	.....	.....	.....	.....	7,200 79	.. Duty-pay to Officers in charge of most impor- tant establishments...
.....	99 96	.....	.....	.....	.....	.....	99 96	.. Provisional Allowance...
.....	500 00	.....	.....	.....	.....	.....	500 00	.. Compensation to E. S. Busby, Dawson, Yukon.
343 98	449,487 56	4,923 02	103 08	5,155 17	1,254 69	49 08	461,316 58 Grand Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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in Account with Expenditures.—*Concluded.*

CR.

Balances due to Collectors, July 1, 1903.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1904.	Totals.
	Salaries.	Seizures Expendi- ture.	Special Assistance	Rent.	Travel- ling Expenses,	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	10,201 05	.....	1,629 88	651 00	524 40	698 70	.....	13,705 03
.....	5,236 12	.....	500 00	.....	33 35	177 79	.....	5,947 26
.....	2,500 00	.....	.....	.....	474 20	.....	.....	2,974 20
.....	17,937 17	.....	2,129 88	651 00	1,031 95	876 49	.....	22,626 49
.....	300 00	.....	.....	.....	144 08	0 50	.....	444 58
.....	300 00	.....	.....	.....	723 04	.....	.....	1,023 04
.....	300 00	.....	.....	.....	174 55	3 00	.....	477 55
.....	93 54	.....	.....	.....	21 10	18 00	.....	132 64
.....	.....	.....	.....	.....	.....	8,052 80	.....	8,052 80
.....	.....	.....	.....	.....	.....	614 19	.....	614 19
.....	.....	.....	.....	.....	.....	42,000 00	.....	42,000 00
.....	.....	.....	.....	.....	.....	100 00	.....	100 00
.....	.....	.....	.....	.....	.....	6,600 86	.....	6,600 86
.....	.....	.....	.....	.....	.....	1,671 23	.....	1,671 23
.....	.....	.....	.....	.....	.....	1,096 75	.....	1,096 75
.....	.....	.....	.....	.....	.....	5,483 66	.....	5,483 66
.....	.....	.....	.....	.....	.....	80 67	.....	80 67
.....	.....	.....	.....	.....	.....	7,200 79	.....	7,200 79
.....	.....	.....	.....	.....	.....	99 96	.....	99 96
.....	.....	.....	.....	.....	.....	500 00	.....	500 00
49 08	342,556 02	704 71	17,283 10	2,290 92	14,350 11	83,738 66	343 98	461,316 58

W. J. GERALD,
Deputy Minister.

HYDRAULIC AND OTHER RENTS.
No. 5.—SUMMARY STATEMENT OF LESSEES ACCOUNTS, 1903-1904.
(For Details, see Appendix A.)

CR.

DR.

Balances due July 1, 1903.	Accrued during the Year ended June 30, 1904.	Totals.		Deposited to the credit of the Receiver General.	Balances due June 30, 1904.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,895 84	3,360 00	5,255 84	..... Chaudière Falls and Ottawa River.	3,347 00	1,908 84	5,255 84
125 00	26 00	151 00	..... St. Lawrence River.....	1 00	150 00	151 00
70 00	.....	70 00	..... Rivière du Lièvre.....	.....	70 00	70 00
711 00	261 00	972 00	..... Sundry properties.....	310 00	662 00	972 00
			Land Sales.			
15,573 50	.....	15,573 50	..... Principal accounts ..	.....	15,573 50	15,573 50
9,474 83	.....	9,474 83	..... Interest ....	.....	9,474 83	9,474 83
27,850 17	3,647 00	31,497 17	.....Totals.....	3,658 00	27,839 17	31,497 17

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

No. 6.—MINOR PUBLIC WORKS, 1903-1904.

DR.

CR.

Balances due July 1, 1903.	Accrued during the Year ended June 30, 1904.	Totals.	Works.	Deposited to the credit of the Receiver General.	Balances due June 30, 1904.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville			
			<i>Ferries.</i>			
	10 00	10 00	Bristol		10 00	10 00
	15 00	15 00	Buckingham and Cumberland		15 00	15 00
	50 00	50 00	Buffalo and Point Abinot	50 00		50 00
10 00	10 00	20 00	Clair Station and Kent		20 00	20 00
	10 00	10 00	Cross Point and Campbellton	10 00		10 00
20 00		20 00	Edmundston and Maine		20 00	20 00
	50 00	50 00	Fort Erie and Buffalo	50 00		50 00
	15 00	15 00	Hawkesbury and Grenville	15 00		15 00
1,736 79		1,736 79	Hull (old lease)		1,736 79	1,736 79
	200 50	200 50	La Passe and Gower Point	200 50		200 50
	6 00	6 00	Montebello and Alfred	6 00		6 00
	30 00	30 00	Niagara and Youngstown	30 00		30 00
	1 00	1 00	Ouellette Street, Detroit	1 00		1 00
	100 00	100 00	Pembroke and Allumette Island (new lease)	100 00		100 00
1 00		1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
			Queenston and Lewiston (new lease)	10 00		10 00
	10 00	10 00	Quyong		125 00	125 00
	125 00	125 00	Rockliffe and Gatineau	5 00		5 00
	5 00	5 00	Sandwich and Detroit	1 00		1 00
	1 00	1 00	Sault Ste. Marie	100 00		100 00
	100 00	100 00	St. Leonard and Van Buren		30 00	30 00
30 00		30 00	<i>Sundries.</i>			
			Dundas and Waterloo Road		8,000 00	8,000 00
			Government telegraph lines	2 00		2 00
	2 00	2 00	Wiarton docks	25 00		25 00
	25 00	25 00	Part of building, Portland, N.B.	131 25	43 75	175 00
	175 00	175 00	Building Ouellette Avenue, Windsor, Ont.	100 00		100 00
	100 00	100 00	Totals	836 75	12,602 16	13,438 91
12,398 41	1,040 50	13,438 91				

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

FOOD INSPECTION, 1903-1904.

No. 8.—IN ACCOUNT WITH EXPENDITURES.

DR.

Cr.

Amounts received from Department to meet Expendi- tures.	Superannu- ation.	Totals.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
10,192 37	103 96	10,296 33	6,367 71	1,708 26	400 00	16 30	1,804 06	10,296 33
841 21		841 21	500 00		120 00	116 45	104 76	841 21
881 94	7 00	888 94	350 00			286 50	252 44	888 94
564 02		564 02	200 00			243 42	120 60	564 02
446 37	4 00	450 37	200 00			174 14	76 23	450 37
451 59		451 59	300 00			92 98	58 61	451 59
157 37		157 37	100 00			21 85	35 52	157 37
348 07		348 07	200 00			116 00	32 07	348 07
392 78		392 78	200 00			112 65	80 13	392 78
333 55		333 55	200 00			56 10	77 45	333 55
5,383 87		5,383 87					5,383 87	5,383 87
789 44		789 44					789 44	789 44
82 01		82 01					82 01	82 01
15 00		15 00					15 00	15 00
20,879 59	114 96	20,994 55	8,617 71	1,708 26	520 00	1,236 37	8,912 19	20,994 55

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

BILL STAMPS, 1902-1903

DR. No. 9.—BILL STAMP Distributors in account with the Inland Revenue Department. Cr.

BALANCES JULY 1, 1903.		BALANCES JUNE 30, 1904.	
Stamps on hand.	Cash on hand.	Stamps on hand.	Cash on hand.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,372 77	11 54	1,372 77	11 54
.....	33 50	.....	33 50
160 00	.....	160 00	.....
1,532 77	45 04	1,532 77	45 04

Totals.	Totals.
\$ cts.	\$ cts.
1,372 77	1,372 77
11 54	11 54
33 50	33 50
160 00	160 00
1,577 81	1,577 81

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
Ottawa, August 19, 1904.

LAW STAMPS.

No. 10.—LAW STAMPS in account with the Inland Revenue Department.

Dr.

Cr.

Stamps on hand July 1, 1903.	Stamps received from Department.	Totals.		Commission of 5 per cent allowed by Department on stamps sold.	Deposited to the credit of the Receiver General.	Stamps on hand June 30, 1904.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	1,450 00	1,450 00	..... Cameron, R., Registrar, Supreme Court.....	72 50	1,377 50	.....	1,450 00
.....	3,599 80	3,599 80	..... Audette, L. A., Registrar, Exchequer Court.....	179 99	3,419 81	.....	3,599 80
13,154 00	21,500 00	34,654 00	... Lithgow, J. T., Dawson, Yukon Territorial Court .	.....	10,266 25	24,387 75	34,654 00
2,643 00	3,500 00	6,143 00	..... " Mining Court.....	.....	1,942 75	4,200 25	6,143 00
15,797 00	30,049 80	45,846 80	..... Totals.....	252 49	17,006 31	28,588 00	45,846 80

INLAND REVENUE DEPARTMENT,
Ottawa, August 19, 1904.

W. J. GERALD,
Deputy Minister.

DR. No. 11.—SUNDRY MINOR REVENUES, 1903-1904. CR.

Accrued during the Year ended June 30, 1904.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
378 00	378 00	.....Fertilizers Inspection Fees.	378 00	378 00
177 00	177 00	.....Adulteration of Food Fees.....	177 00	177 00
13 63	13 63	.....Casual Revenue.....	13 63	13 63
568 63	568 63	.....Totals.....	568 63	568 63

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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DR. No. 12.—MINOR EXPENDITURES, 1903-1904. CR.

Amounts received from Department to meet Expendi- tures.	Totals.		Con- tingencies.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
33 41	33 41	.....Minor expenditures.....	33 41	33 41

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

No. 13.—STATEMENT showing the quantities of the several articles subject to Excise and the Duty

ARTICLES SUBJECT TO EXCISE DUTY.	1902.			Duty.	
	QUANTITIES.				
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	\$	cts.
	Gallons.	Gallons.	Gallons.		
Spirits	2,488	2,933,183	2,935,671	5,561,785	41
	Imported.	*187,759	187,759	56,327	57
Totals.	2,488	3,120,942	3,123,430	5,618,112	98
Malt liquor, the duty being paid on malt	27,623,767	.....	27,623,767	369	70
	Lbs.	Lbs.	Lbs.		
Malt		71,440,519	71,440,519	1,071,608	74
Cigars—	No.	No.	No.		
Foreign	79,815,531	62,268,640	142,084,171	852,508	68
Canadian	2,961,230	750,920	3,712,150	11,136	45
Combination.	2,927,345	3,056,850	5,984,195	17,952	61
Totals.	85,704,106	66,076,410	151,780,516	881,597	74
Cigarettes—					
Foreign	130,963,584	1,315,450	132,279,034	397,099	86
Canadian		975,000	975,000	1,462	50
Combination.	982,000	.....	982,000	1,473	00
Totals.	131,945,584	2,290,450	134,236,034	400,035	36
	Lbs.	Lbs.	Lbs.		
Tobacco from Foreign leaf.	666,696½	6,442,612½	7,109,309	1,777,327	41
" Canadian leaf	2,731,051	200,992	2,932,043	146,640	32
" Combination leaf	713,156	569,650	1,282,806	64,102	24
Snuff	173,188	.....	173,188	31,635	70
Canadian twist		72,286½	72,286½	3,614	33
Totals.	4,284,091½	7,285,541	11,569,632½	2,423,355	36
Raw leaf tobacco, foreign.		10,704,961¾	10,704,961¾	1,137,279	05
Total duties on tobacco and cigarettes.				3,560,634	41
Vinegar				42,881	40
Acetic acid.				8,762	31
Licenses, spirits.				2,500	00
" malt liquor.				6,600	00
" malt.				6,200	00
" cigars.				15,762	50
" tobacco				2,944	00
" bonded manufactures.				2,425	00
" acetic acid.				100	00
				11,220,498	78

* Spirits imported for use in the manufacture of crude fulminate, on which duty at the rate of 30 cents

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Duty taken for consumption, during the years ended June 30, 1902, 1903 and 1904, accrued thereon.

1903.				1904.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
1,019 Imported.	2,979,268 *228,480	2,980,287 228,480	6,091,782 97 68,543 92	6,458 Imported.	3,481,287 *225,326	3,487,745 225,326	6,601,801 10 67,597 85
1,019	3,207,748	3,208,767	6,160,326 89	6,458	3,706,613	3,713,071	6,669,398 95
25,755,154	.....	25,755,154	2,910 20	27,335,985	.....	27,335,985	2,489 00
Lbs.	Lbs. 67,608,157	Lbs. 67,608,157	1,014,123 00	Lbs.	Lbs. 75,430,347	Lbs. 75,430,347	1,131,455 78
No. 83,121,844 2,185,260 2,740,073	No. 76,003,930 696,100 3,543,215	No. 159,125,774 2,881,360 6,283,288	954,766 50 8,644 08 18,849 87	No. 87,942,746 1,609,040 3,588,387	No. 82,991,404 591,200 3,762,425	No. 170,934,150 2,200,240 7,350,812	1,025,625 27 6,600 72 22,052 48
88,047,177	80,243,245	168,290,422	982,260 45	93,140,173	87,345,029	180,485,202	1,054,278 47
175,489,240	607,000	176,096,240	530,836 22	204,350,900	1,241,460	205,592,300	620,581 90
122,000	217,000	339,000	508 50	4,764,650	945,091	5,709,741	8,564 62
175,611,240	824,000	176,435,240	531,344 72	209,115,550	2,186,491	211,302,041	629,146 52
Lbs. 676,495½ 3,048,926 1,011,933½ 170,622	Lbs. 6,685,079½ 102,798½ 758,833½ 53,256	Lbs. 7,361,575 3,151,724½ 1,770,767 170,622 53,256	1,840,393 95 157,586 17 88,538 48 31,196 85 2,662 80	Lbs. 785,548 2,927,747 920,698 178,057	Lbs. 7,036,102 66,104 612,497 47,771	Lbs. 7,821,650 2,993,851 1,533,195 178,057 47,771	1,955,412 87 149,692 64 76,660 00 32,702 23 2,388 58
4,907,977	7,599,967½	12,507,944½	2,651,722 97	4,812,050	7,762,474	12,574,524	2,846,002 84
.....	11,615,963¼	11,615,963¼	1,249,569 17	.....	12,139,700	12,139,700	1,278,455 09
.....	.....	.....	3,901,292 14	.....	.....	.....	4,124,457 93
.....	.....	.....	43,023 54	.....	.....	.....	42,743 28
.....	.....	.....	6,028 49	.....	.....	.....	2,600 97
.....	.....	.....	2,500 00	.....	.....	.....	2,750 00
.....	.....	.....	6,575 00	.....	.....	.....	6,550 00
.....	.....	.....	6,500 00	.....	.....	.....	6,100 00
.....	.....	.....	16,235 00	.....	.....	.....	16,545 00
.....	.....	.....	3,324 50	.....	.....	.....	3,221 00
.....	.....	.....	2,000 00	.....	.....	.....	2,600 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	12,147,199 21	.....	.....	.....	13,065,290 38

per gallon was collected and afterwards refunded on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

No. 14 —AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the Fiscal Year ended June 30, 1903-4.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:—									
Excise.....	355,037 68	452,232 08	21,373 98	16,835 98	2,851 25	73,602 71	35,185 33	831 26	957,950 27
" Seizures.....	50 00								50 00
Hydraulic Rents.....		100 00							100 00
Weights and Measures.....	651 90	686 78							1,338 68
Gas Inspection.....	37 50								37 50
Electric Light Inspection.....	299 50						13 75		313 25
Methylated Spirits.....	3,466 01	2,230 12	48 76	244 22					5,989 11
Other Revenues.....	2,092 81	355 00	145 00	215 00	8 00	215 00	290 00	368 50	3,689 31
Totals.....	361,635 40	455,603 98	21,567 74	17,295 20	2,859 25	73,817 71	35,489 08	1,199 76	969,468 12
AUGUST:—									
Excise.....	421,623 15	472,914 95	24,354 50	17,901 96	4,861 01	80,641 12	40,866 04	1,657 28	1,064,820 01
" Seizures.....	125 00		250 00	200 00					575 00
Hydraulic Rents.....			5 00						5 00
Weights and Measures.....	2,092 85	2,505 19	110 57	442 32	61 69	955 20	62 35		6,230 17
Gas Inspection.....	1,322 50	425 75	17 50	52 75		49 00			1,867 50
Electric Light Inspection.....	544 00	384 75	77 75	62 00	55 75	91 25	108 25		1,323 75
Methylated Spirits.....	3,491 58	1,273 82	155 63	102 92			62 18		5,086 13
Other Revenues.....	448 75	225 00	15 00	100 00	35 00			1,641 50	2,465 25
Totals.....	429,647 83	477,729 46	24,985 95	18,861 95	5,013 45	81,736 57	41,098 82	3,298 78	1,082,372 81
SEPTEMBER:									
Excise.....	451,139 01	488,491 09	27,892 27	20,937 52	4,593 30	87,977 36	43,730 26	3,433 43	1,128,194 24
" Seizures.....	75 00		400 00	100 00					575 00
Minor Public Works.....	25 00		43 75						68 75
Weights and Measures.....	2,855 19	2,503 23	148 97	269 14	45 54	798 55	240 85		6,861 47
" Seizures.....	5 00								5 00
Gas Inspection.....	1,105 75	631 00	63 00	23 00		74 50	66 25		1,963 50
Electric Light Inspection.....	1,057 75	243 50	143 25	112 00	39 25	71 00	155 75		1,822 50
Methylated Spirits.....	3,241 92	1,426 04	123 94			86 58	130 26		5,008 74
Other Revenues.....	923 25	40 00		3 00				1,593 00	2,559 25
Totals.....	460,427 87	493,334 86	28,815 18	21,444 66	4,678 09	89,007 99	44,323 37	5,026 43	1,147,058 45

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OCTOBER :—	Excise.....	476,274 42	544,687 80	26,254 47	23,992 87	5,470 05	89,199 23	43,184 75	1,174 67	1,210,238 26
	" Seizures.....	50 00								50 00
	Weights and Measures.....	7,483 45	2,016 31	138 94	121 41	73 75	910 72	61 40		10,805 98
	Gas Inspection.....	1,208 25	763 75	63 00	38 00	30 25	28 50	37 50		2,169 25
	Electric Light Inspection.....	759 00	287 50	106 50	86 00	24 75	155 50	168 25		1,587 50
	Methylated Spirits.....	3,645 70	2,516 18		122 88			44 79		6,329 55
	Other Revenues.....	229 25						4 00	857 75	1,091 00
	Totals.....	489,65 : 07	550,271 54	26,562 91	24,361 16	5,598 80	90,293 95	43,500 69	2,032 42	1,232,271 54
NOVEMBER :—	Excise.....	466,050 93	508,901 68	29,214 45	21,038 42	4,339 30	102,144 75	38,885 99	2,865 88	1,174,041 40
	" Seizures.....	130 00		100 00	343 00					573 00
	Hydraulic Rents.....	301 00	1 00							302 00
	Minor Public Works.....	1 00								1 00
	Weights and Measures.....	2,634 10	1,060 50	245 95	285 20	70 36	377 29	120 60		4,794 00
	Gas Inspection.....	1,197 00	816 50	39 75	38 00	9 25	119 75	40 25		2,260 50
	Electric Light Inspection.....	747 50	534 50	108 25	97 25	12 00	127 50	455 25		2,082 25
	Methylated Spirits.....	3,808 84	1,710 42		104 50		258 99			5,882 75
	Other Revenues.....	309 84		1 00	25 00			5 00	1,324 25	1,665 09
	Totals.....	475,780 21	513,024 60	29,709 40	21,931 37	4,430 91	103,028 28	39,507 09	4,190 13	1,191,601 99
DECEMBER —	Excise.....	471,910 54	598,884 52	25,256 81	21,956 42	4,404 80	94,952 87	48,392 26	734 81	1,266,493 03
	" Seizures.....			758 00			25 00			783 00
	Hydraulic Rents.....	301 00	1 00					13 00		315 00
	Minor Public Works.....	26 00						1 00		70 75
	Weights and Measures.....	2,284 00	821 22	366 59	180 47	3 60	658 57	52 15		4,366 60
	Gas Inspection.....	1,075 50	593 50	22 00	29 50		58 75	26 75		1,806 00
	Electric Light Inspection.....	670 50	223 50	134 75	72 75	14 75	284 75	221 75		1,622 75
	Methylated Spirits.....	3,272 54	2,230 89	46 51				48 76		5,598 70
	Other Revenues.....	572 00	45 00		3 00				980 25	1,600 25
	Totals.....	480,112 08	602,799 63	26,028 41	22,242 14	4,423 15	95,979 94	48,755 67	1,715 06	1,282,656 08
JANUARY :—	Excise.....	411,531 82	422,486 07	23,026 65	20,185 12	3,451 90	76,852 44	34,255 45	508 53	992,297 98
	" Seizures.....	50 00								50 00
	Hydraulic Rents.....	50 00								50 00
	Minor Public Works.....	25 00								25 00
	Weights and Measures.....	5,470 25	497 35	101 81	36 38	11 00	323 00	75 25		6,515 04
	Gas Inspection.....	1,567 00	592 50	75 25	78 00	10 50	46 25	107 25		2,476 75
	Electric Light Inspection.....	479 00	243 25	148 50	37 00	2 75	193 50	183 25		1,287 25
	Methylated Spirits.....	3,116 60	1,393 70	45 72						4,556 02
	Other Revenues.....	684 75	26 00	3 00	25 00		5 00		367 00	1,110 75
	Totals.....	422,974 42	425,238 87	23,400 93	20,361 50	3,476 15	77,420 19	34,621 20	875 53	1,008,368 79

No. 14.—Amounts deposited monthly to the credit of the Honourable the Receiver General, &c.—Concluded.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY:—									
Excise.....	401,794 59	443,754 70	20,398 82	17,484 87	3,886 30	67,018 61	36,425 29	926 11	991,689 29
" Seizures.....	1,051 00	1 00	.....	50 00	.....	.....	.....	.....	50 00
Hydraulic Rents.....	26 00	.....	43 75	16 00	.....	.....	.....	.....	1,068 00
Minor Public Works.....	1,265 42	643 60	109 80	44 05	9 60	484 65	68 15	.....	2,625 27
Weights and Measures.....	.....	25 00	.....	.....	.....	.....	.....	.....	25 00
" Seizures.....	.....	536 50	26 00	15 25	15 00	55 00	.....	.....	1,705 50
Gas Inspection.....	1,057 75	419 25	122 50	25 25	4 00	202 50	107 00	.....	1,292 00
Electric Light Inspection.....	411 50	2,262 28	47 70	43 07	.....	85 22	600 94	.....	6,178 65
Methylated Spirits.....	3,139 44	5 00	17 90	21 00	.....	.....	.....	513 25	1,076 69
Other Revenues.....	520 44	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	409,266 14	447,647 33	20,765 57	17,699 49	3,914 90	67,845 98	37,201 38	1,439 36	1,005,780 15
MARCH:—									
Excise.....	440,685 54	468,720 05	22,260 14	19,287 35	4,687 20	79,505 70	46,562 18	1,782 03	1,083,490 19
Hydraulic Rents.....	1,251 00	.....	.....	.....	.....	.....	1 00	.....	1,252 00
Minor Public Works.....	50 00	.....	.....	.....	.....	.....	.....	.....	50 00
Weights and Measures.....	2,233 35	593 32	92 05	25 05	8 25	119 00	84 80	.....	3,155 82
Gas Inspection.....	691 00	503 50	39 75	28 00	16 75	96 00	127 25	.....	1,502 25
Electric Light Inspection.....	371 75	468 25	116 25	38 00	2 75	34 90	123 25	.....	1,154 25
Methylated Spirits.....	3,138 20	2,043 41	43 47	41 89	.....	.....	44 00	.....	5,310 97
Other Revenues.....	550 00	5 00	13 00	12 00	.....	.....	27 00	626 75	1,233 75
Totals.....	448,970 84	472,333 53	22,564 66	19,432 29	4,714 95	79,754 70	46,969 48	2,408 78	1,097,149 23
APRIL:—									
Excise.....	410,288 50	472,706 68	22,296 63	18,894 71	5,452 85	79,581 35	38,720 00	1,651 81	1,049,592 53
" Seizures.....	150 00	.....	.....	.....	.....	.....	200 00	.....	350 00
Minor Public Works.....	.....	6 00	10 00	.....	.....	.....	.....	.....	16 00
Weights and Measures.....	2,829 36	1,082 88	150 15	82 87	19 00	204 10	56 80	.....	4,425 16
Gas Inspection.....	1,005 25	1,027 25	75 75	62 50	9 00	95 25	38 00	.....	2,313 00
Electric Light Inspection.....	738 00	551 00	225 00	62 50	0 50	105 25	123 25	.....	1,805 50
Methylated Spirits.....	3,164 41	2,586 06	191 18	203 46	.....	.....	164 32	.....	6,309 43
Other Revenues.....	339 25	.....	2 00	6 00	.....	.....	.....	719 75	1,067 00
Totals.....	418,514 77	477,959 87	22,950 71	19,312 04	5,481 35	79,985 95	39,302 37	2,371 56	1,065,878 62

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EXCISE

No. 15.—COMPARATIVE Monthly

	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits. { 1902-1903 . . .	461,778 78	463,136 68	522,155 23	579,236 64	518,642 76
{ 1903-1904 . . .	523,356 39	515,459 87	606,135 48	617,207 93	618,157 58
Increase, 1903-1904	61,577 61	52,323 19	83,980 25	37,971 29	99,514 82
Decrease, 1903-1904					
Malt Liquors. { 1902-1903 . . .	6,275 00	315 00	100 00	150 00	142 30
{ 1903-1904 . . .	6,313 50	383 60	505 10	100 00	306 00
Increase, 1903-1904	38 50	68 60	405 10		157 70
Decrease, 1903-1904				50 00	
Malt. { 1902-1903 . . .	81,817 94	73,860 19	86,782 40	88,049 84	81,829 68
{ 1903-1904 . . .	93,761 39	85,982 01	82,273 48	91,166 78	90,591 62
Increase, 1903-1904	11,943 45	12,121 82		3,116 94	8,761 94
Decrease, 1903-1904			4,508 92		
Tobacco { 1902-1903 . . .	340,176 36	319,059 13	353,722 89	353,400 81	325,417 97
{ 1903-1904 . . .	355,764 95	337,301 42	360,130 71	387,419 48	360,453 19
Increase, 1903-1904	15,588 59	18,242 29	6,407 82	34,018 67	35,035 22
Decrease, 1903-1904					
Cigars. { 1902-1903 . . .	98,273 10	82,877 23	82,990 17	89,016 90	86,841 75
{ 1903-1904 . . .	106,452 26	92,261 02	93,731 33	93,320 28	89,952 75
Increase, 1903-1904	8,179 16	9,383 79	10,741 16	4,303 38	3,111 00
Decrease, 1903-1904					
Acetic Acid { 1902-1903 . . .	1,200 49	269 61	1,429 62	182 12	
{ 1903-1904 . . .	337 32	236 86	625 56	95 07	
Increase, 1903-1904					
Decrease, 1903-1904	863 17	32 75	804 06	87 05	
Manufactures in bond. { 1902-1903 . . .	3,894 46	4,993 34	6,280 54	6,734 03	3,490 12
{ 1903-1904 . . .	4,556 69	4,235 08	7,112 29	6,718 58	3,724 53
Increase, 1903-1904	662 23		831 75		234 41
Decrease, 1903-1904		758 26		15 45	
Seizures. { 1902-1903 . . .	505 00	265 30	343 70	10 00	60 15
{ 1903-1904 . . .	225 00	800 00	175 00	100 00	523 00
Increase, 1903-1904		534 70		90 00	462 85
Decrease, 1903-1904	280 00		168 70		
Other receipts. { 1902-1903 . . .	13,995 91	1,101 43	1,610 97	3,472 57	2,772 76
{ 1903-1904 . . .	8,834 93	9,697 84	2,061 21	3,125 02	2,744 80
Increase, 1903-1904		8,596 41	450 24		
Decrease, 1903-1904	5,160 98			317 55	27 96
Total Revenue, 1902-1903	1,007,917 04	945,877 91	1,055,415 52	1,120,252 91	1,019,197 49
" " 1903-1904	1,099,602 43	1,046,357 70	1,152,750 16	1,199,253 14	1,166,447 47
Total Increase, 1903-1904	91,685 39	100,479 79	97,334 64	79,000 23	147,249 98
" Decrease, 1903-1904					

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REVENUE.

Statement, 1902-1903 and 1903-1904.

December.	January.	February.	March.	April.	May.	June.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
753,694 53	447,226 31	458,788 66	462,967 56	503,265 69	511,206 55	480,727 50	1,162,826 89
815,679 44	479,794 29	508,406 41	538,361 78	496,887 26	490,126 13	462,576 39	6,672,148 95
61,984 91	32,567 98	49,617 75	75,394 22	.....	.....	.....	509,322 06
.....	.....	.....	.....	6,378 43	21,080 42	18,151 11	.....
50 00	145 00	75 00	492 00	495 00	708 60	537 30	9,485 20
343 10	75 50	.....	50 00	598 20	370 00	.....	9,039 00
293 10	.....	.....	.....	103 20	.....	.....	.....
.....	69 50	75 00	442 00	.....	338 60	537 30	446 20
75,523 98	76,641 59	77,875 21	89,301 42	96,882 14	95,282 77	96,775 84	1,020,623 00
86,279 93	79,200 21	84,630 33	96,605 90	99,449 01	159,850 09	87,765 03	1,137,555 78
10,755 95	2,558 62	6,755 12	7,304 48	2,566 87	64,567 32	.....	116,932 78
.....	.....	.....	.....	.....	.....	9,010 81	.....
270,819 71	293,409 22	317,645 82	325,856 72	332,846 88	321,711 09	350,550 04	3,904,616 64
311,557 15	309,461 51	323,613 27	362,770 27	346,891 16	338,388 58	333,927 24	4,127,678 93
40,737 44	16,052 29	5,967 45	36,913 55	14,044 28	16,677 49	.....	223,062 29
.....	.....	.....	.....	.....	.....	16,622 80	.....
77,125 94	65,268 25	67,594 31	75,923 19	87,577 62	88,986 07	96,020 92	998,495 45
86,840 43	68,408 63	72,236 89	83,498 53	88,769 67	95,294 30	100,057 38	1,070,823 47
9,714 49	3,140 38	4,642 58	7,575 34	1,192 05	6,308 23	4,036 46	72,328 02
.....
43 76	.....	333 38	.....	.....	1,698 15	971 36	6,128 49
613 10	.....	57 67	188 82	288 59	38 84	219 14	2,700 97
569 34	.....	.....	188 82	288 59	.....	.....	.....
.....	.....	275 71	.....	.....	1,659 31	752 22	3,427 52
2,379 41	1,195 10	2,421 36	2,372 92	3,096 49	4,209 93	3,955 84	45,023 54
1,563 85	1,382 99	1,015 76	2,616 17	3,122 63	4,850 05	4,444 66	45,343 28
.....	187 89	.....	243 25	26 14	640 12	488 82	319 74
815 56	.....	1,405 60	.....	.....	.....	.....	.....
26 66	27 06	100 00	5 00	426 76	342 95	717 35	2,829 93
783 00	50 00	50 00	.....	1,300 00	367 59	40 00	4,413 59
756 34	22 94	.....	.....	873 24	24 64	.....	1,583 66
.....	.....	50 00	5 00	.....	.....	677 35	.....
3,560 20	2,020 61	2,124 03	2,680 46	2,474 84	1,544 63	2,735 27	40,093 68
2,502 63	8,911 68	4,447 10	4,824 67	3,117 36	3,404 75	3,216 60	56,888 59
.....	6,891 07	2,323 07	2,144 21	642 52	1,860 12	481 33	16,794 91
1,057 57	.....	.....	.....	.....	.....	.....	.....
1,183,224 19	885,933 14	926,957 77	959,599 27	1,027,065 42	1,025,690 74	1,032,991 42	12,190,122 82
1,306,162 63	947,284 81	994,457 43	1,088,916 14	1,040,423 88	1,092,690 33	992,246 44	13,126,592 56
122,938 44	61,351 67	67,499 66	129,316 87	13,358 46	66,999 59	.....	936,469 74
.....	.....	.....	.....	.....	.....	40,744 98	.....

W. J. GERALD,
Deputy Minister.

No. 16.—REFUNDS of Revenue during the fiscal year ended June 30, 1904.

EXCISE.						
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amcunts.	Totals.
Spirits	Swift, E. G.	1903.	Windsor	Refunded under Revised Statutes, cap. 34, sec. 238 . . .	\$ cts.	\$ cts.
	"	July 29..	"	"	330 16	
	"	Aug. 4..	"	"	67 47	
	"	" 8..	"	"	115 15	
	"	" 14..	"	"	137 48	
	"	Sept. 11..	"	"	326 46	
	"	" 15..	"	"	1,260 35	
	"	" 21..	"	"	197 66	
	"	" 28..	"	"	195 32	
	"	Oct. 7..	"	"	49 87	
	Hehey, J. J.	" 12..	Prescott	"	13,416 43	
	Swift, E. G.	" 19..	Windsor	"	0 08	
	"	" 23..	"	"	899 42	
	"	" 23..	"	"	357 96	
	King, H. L.	"	"	"	742 81	
	Eastern Townships Bank, for G. M. Howard.	"	"	"		
	Swift, E. G.	Nov. 23..	Sherbrooke	"	3,746 21	
	"	" 4..	Windsor	"	2 43	
	"	" 11..	"	"	1,696 89	
	"	" 23..	"	"	155 51	
	"	" 28..	"	"	158 65	
	"	Dec. 11..	"	"	120 76	
	"	" 15..	"	"	249 18	
	"	" 21..	"	"	70 60	
	"	" 28..	"	"	702 73	
	"	" 29..	"	"	107 77	
		1904.				
	"	Jan. 7..	"	"	52 44	
	"	" 21..	"	"	29 53	
	Hamilton, J. S. & Co.	" 27..	Brantford	"	135 35	
	Swift, E. G.	Feb. 3..	Windsor	"	287 36	
	"	" 9..	"	"	206 99	
	"	" 11..	"	"	412 39	
	"	" 13..	"	"	49 93	
	"	" 19..	"	"	11 36	
	"	" 23..	"	"	136 48	
	"	Mar. 10..	"	"	73 51	

Hiram Walker & Sons, Ltd.	"	14.	"	238	6 19
Swift, E. G.	"	23.	"	238	283 71
"	"	24.	"	238	500 14
"	"	29.	"	238	159 35
April	"	6.	"	238	124 07
"	"	13.	"	238	42 27
"	"	20.	"	238	665 01
"	"	26.	"	238	522 69
"	"	27.	"	238	173 86
Howard, G. M.	"	30.	"	238	3,918 27
Swift, E. G.	May	7.	Sherbrooke.	238	93 48
Henev, J. J.	"	11.	Windsor.	238	14,488 39
Swift, E. G.	"	17.	Prescott	238	267 51
Henev, J. J.	"	20.	Windsor.	238	14,434 71
King, H. L.	"	30.	Prescott.	238	769 11
Swift, E. G.	"	30.	Windsor.	238	227 60
Austin, A. S.	"	31.	"	238	1,595 01
Swift, E. G.	"	31.	"	238	211 64
Henev, J. J.	June	6.	Prescott	238	14,438 57
Swift, E. G.	"	11.	Windsor.	238	2 24
"	"	17.	"	238	7 96
"	"	28.	"	238	218 57
July	"	6.	"	238	365 21
"	"	18.	"	238	335 62
"	"	25.	"	238	58 21
"	"	29.	"	238	291 67
1903.	"				
Bauer, A.	Aug.	6.	Guelph.	78	1,174 34
Sleeman B. & M. Co., The	"	6.	"	78	795 26
Huether, C. N.	"	6.	"	78	506 68
Bernhardt, V. P.	"	6.	"	78	176 93
Rau, Mary	"	6.	"	78	173 25
Seagran, J. E.	"	6.	"	78	83 25
Todd, M. N.	"	6.	"	78	32 40
Lutz, W. H.	"	6.	"	78	1 73
Calcutt, Henry.	"	6.	Peterborough.	78	261 51
McCarthy, D. J.	"	6.	Prescott	78	405 63
Bowie, Robert.	"	6.	Brockville	78	247 35
Wiser, J. P.	"	6.	Prescott.	78	195 27
Taylor, H. J.	"	6.	St. Catharines.	78	583 45
White, T. W.	"	6.	"	78	211 20
Daves, A. J.	"	6.	Montreal	78	2,732 44
Dow & Co., W.	"	6.	"	78	2,696 41
Clarke, E. L.	"	6.	"	78	797 10
Reinhardt, L. jr.	"	6.	"	78	675 00
Reinhardt, C. S.	"	6.	"	78	246 90
Winfindale, A. H.	"	6.	"	78	67 50
Molson, J. T.	"	6.	"	78	30 00
Clouthier, D.	"	6.	"	78	20 88
Boswell & Bros.	"	6.	Quebec.	78	1,145 00

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1903.			\$ cts.	% cts.
Malt—Con	Beaumont Brewing Co., The	Aug. 6.	Quebec	Refunded under Revised Statutes, cap. 29, sec.	480 00	
	Ready, Jas.	" 6.	St. John	"	715 62	
	Jones, Simeon, Ltd.	" 6.	"	"	312 00	
	Cross, A. E.	" 6.	Calgary	"	671 40	
	Ochsner Robt.	" 6.	"	"	93 60	
	Union Brewing Co.	" 6.	"	"	189 00	
	Tate, Robert.	" 6.	Victoria	"	9 00	
	Allan & Hose	" 6.	Vancouver	"	6 00	
	Enterprise Brewing Co.	" 6.	"	"	12 35	
	Amyot & Gauvin	" 11.	Quebec	"	750 00	
	Imperial Brewing Co.	" 13.	Vancouver	"	3 00	
	Nelson, Nels.	" 18.	"	"	54 00	
	Holliday, T.	" 19.	Guelph	"	569 54	
	Proteau & Carignan	" 19.	Quebec	"	381 80	
	Henderson, Hugh	" 24.	Vancouver	"	41 17	
	Lion Brewing Co.	" 24.	"	"	46 50	
	Todd, Martin N.	Sept. 1.	Peterborough	"	361 81	
	Sleeman B. & M. Co., The.	" 2.	Guelph	"	820 70	
	Nelson, Nels.	" 15.	Vancouver	"	95 55	
	Vancouver Breweries, Ltd.,	" 15.	"	"	26 73	
	Labatt, John.	" 21.	London	"	25 58	
	Victoria Phoenix B. Co.	Oct. 9.	Victoria	"	332 01	
	Oland, G. W. C.	" 9.	"	"	2 73	
	Wickwire, W. N.	" 9.	Halifax	"	2,131 08	
	Vancouver Breweries Ltd.,	" 19.	Vancouver	"	26 73	
	Nelson, Nels	" 19.	"	"	123 75	
	McCarthy D. J.	Dec. 18.	Prescott	"	50 25	
	Walkerville, Brg. Co., Ltd.	" 18.	Windsor	"	61 37	
		1904.				
	Wickwire, W. N.	Jan. 4.	Halifax	"	1,992 72	
	Victoria Phoenix B. Co.	" 4.	Victoria	"	482 58	
	Vancouver Breweries, Ltd.,	" 19.	Vancouver	"	59 76	
	"	" 19.	"	"	66 00	
	"	" 19.	"	"	92 55	
	Nelson, Nels	" 20.	"	"	21 68	
	Grant's Spring Brewery Co.	" 27.	Hamilton	"	212 19	

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Victoria Phoenix B. Co	Feb.	3..	Victoria.....	34	"	238.....	139 21
Labatt, John	"	11..	London.....	34	"	238.....	29 52
Nelson, Nels	"	18..	Vancouver.....	34	"	238.....	19 50
Luke, C.	March	22..	Brantford.....	29	"	78.....	46 24
Walkerville B. Co., Ltd.	April	15..	Windsor.....	29	"	78.....	54 54
Huether, C. N.	"	15..	Guelph.....	29	"	78.....	356 25
Oland, G. W. C.	"	18..	Halifax.....	34	"	238.....	4 26
Wickwire, W. N.	"	18..	"	34	"	238.....	1,979 89
Victoria Phoenix B. Co.	"	18..	Victoria.....	34	"	238.....	405 81
Wickwire, W. N.	"	21..	Halifax.....	34	"	238.....	647 42
Nelson, Nels	May	17..	New Westminster.	34	"	238.....	25 50
Carling T. H.	"	20..	London.....	29	"	78.....	223 33
Walkerville B. Co., Ltd.	June	6..	Windsor.....	34	"	238.....	67 50
Victoria Phoenix B. Co	July	6..	Victoria.....	34	"	238.....	419 55
Wickwire, W. N.	"	6..	Halifax.....	34	"	238.....	1,378 20
McCarthy, D. J.	"	6..	Prescott.....	29	"	78.....	56 07
Vancouver Breweries, Ltd.	"	7..	Vancouver.....	34	"	238.....	90 00
Watson, John	"	12..	Stratford.....	219	"	78.....	27 79
Corby, Henry.	"	13..	Belleville.....	219	"	78.....	42 49
Roy, James A.	"	13..	"	219	"	78.....	217 11
Clarke, L. H.	"	13..	Kingston.....	219	"	78.....	1,713 28
Fisher, John	"	13..	"	219	"	78.....	334 57
Stevenson, Thomas.	"	13..	"	219	"	78.....	126 82
O'Dwyer, Patrick.	"	13..	London.....	219	"	78.....	249 00
Labatt, John	"	13..	"	219	"	78.....	1,456 13
Carling, T. H.	"	13..	"	219	"	78.....	1,753 20
Union Brewing Co., Ltd.,	"	13..	"	219	"	78.....	85 99
Capital Brewing Co., The	"	13..	Ottawa.....	219	"	78.....	369 70
Durocher, P. H.	"	13..	"	219	"	78.....	14 44
Superior Brewing and Malt-	"	13..	Port Arthur.....	219	"	78.....	85 92
ing Co., The.	"	13..	Stratford.....	219	"	78.....	66 00
Devlin, Felix	"	13..	Kingston.....	219	"	78.....	2,324 95
Clarke, L. H.	"	13..	Stratford.....	219	"	78.....	39 75
Buxton, G.	"	13..	"	219	"	78.....	27 75
Kuntz, Barbara	"	13..	"	219	"	78.....	158 75
Watson, John	"	13..	St. Hyacinthe.....	219	"	78.....	42 75
Tellier, J. A.	"	16..	Toronto.....	219	"	78.....	983 42
Gooderham, W. G.	"	16..	"	219	"	78.....	2,154 37
O'Keefe, E.	"	16..	"	219	"	78.....	166 10
Brain, Edwin.	"	16..	"	219	"	78.....	975 96
Cosgrove, L. J.	"	16..	"	219	"	78.....	27 00
Kornmann, J. S.	"	16..	"	219	"	78.....	804 75
Toronto Brewing and Malt-	"	16..	"	219	"	78.....	1,836 37
ing Co.	"	16..	"	219	"	78.....	
Copland Brewing Co., Ltd.	"	16..	"	219	"	78.....	1,304 04
Dominion Brewery Co.,	"	16..	"	219	"	78.....	131 92
Ltd., The.	"	16..	"	219	"	78.....	40 43
Anderton & Co	"	16..	"	219	"	78.....	
Barrie Brewing Co., Ltd.	"	16..	"	219	"	78.....	
The	"	16..	"	219	"	78.....	

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1904.			\$ cts.	\$ cts.
Malt—Con.....	Reinhardt, L.....	July 16..	Toronto.....	Refunded under Revised Statutes, cap. 219, sec. 78.....	1,459 50	
	Davies, Thos.....	" 16..	"	" 219 " 78.....	120 21	
	Whitney, Abraham.....	" 16..	"	" 219 " 78.....	34 51	
	Kocot, Casimir.....	" 16..	"	" 219 " 78.....	195 75	
	Westbrook & Hacker.....	" 16..	Brantford.....	" 219 " 78.....	47 25	
	Otterbein, C.....	" 16..	"	" 219 " 78.....	125 42	
	Bixel, A.....	" 16..	"	" 219 " 78.....	339 45	
	Wiser, J. P.....	" 16..	Prescott.....	" 219 " 78.....	276 00	
	McCarthy, D. J.....	" 16..	"	" 219 " 78.....	480 22	
	Barrie, Robert.....	" 16..	"	" 219 " 78.....	305 21	
	Heisz, Lawrence.....	" 20..	Windsor.....	" 219 " 78.....	117 49	
	Farquharson & Grainger.....	" 20..	Owen Sound.....	" 219 " 78.....	90 00	
	Eaton, Christopher.....	" 20..	"	" 219 " 78.....	400 77	
	Heuther, Wm.....	" 20..	"	" 219 " 78.....	192 37	
	Schwan, Wm.....	" 20..	"	" 219 " 78.....	245 70	
	Taylor, H. J.....	" 20..	St. Catharines.....	" 219 " 78.....	597 16	
	White, F.....	" 20..	"	" 219 " 78.....	239 47	
	Silver Spring Brewery Ltd.,.....	" 20..	Sherbrooke.....	" 219 " 78.....	1,039 22	
	Wilson, M. S.....	" 20..	Hamilton.....	" 219 " 78.....	2,624 06	
	Grant's Spring Brewing Co.,	" 20..	"	" 219 " 78.....	1,112 34	
	Steel, Jas. J.....	" 20..	"	" 219 " 78.....	225 18	
	Irion, A. L.....	" 20..	Windsor.....	" 219 " 78.....	402 75	
	Schoenith, Geo.....	" 20..	"	" 219 " 78.....	18 90	
	Hiram Walker & Son's, Ltd.	" 20..	"	" 219 " 78.....	1,829 18	
	Wilson, D. H.....	" 27..	Toronto.....	" 219 " 78.....	598 43	
	Calcutt, Henry.....	" 28..	Peterboro.....	" 219 " 78.....	314 55	
	Lutz, W. H.....	" 28..	Guelph.....	" 219 " 78.....	36 67	
	Sleeman Brewing and Malt-	"	"	"		
	ing Co., The.....	" 28..	"	" 219 " 78.....	494 32	
	Todd, M. U.....	" 28..	"	" 219 " 78.....	276 27	
	Holliday, T.....	" 28..	"	" 219 " 78.....	534 42	
	Heuther, C. N.....	" 28..	"	" 219 " 78.....	600 00	
	Rau, Mary.....	" 28..	"	" 219 " 78.....	185 77	
	Mace, A. Wm.....	" 28..	"	" 219 " 78.....	335 45	
	Bernhardt, V. P.....	" 28..	"	" 219 " 78.....	161 26	
	Bauer, E.....	" 28..	"	" 219 " 78.....	1,071 00	

Company Name	Year	City	Value	Percentage	Total
Sleeman, G. A.	28.	"	219	78	96 00
Beauport Brewing Co., The.	28.	Quebec.	219	78	585 00
Boswell & Bros	28.	"	219	78	1,207 44
Amyot & Gauvin	28.	"	219	78	628 86
May, L. A.	28.	Halifax.	219	78	235 05
Wickwire, W. N.	28.	"	219	78	1,474 50
Halifax Breweries, Ltd.	28.	"	219	78	526 76
Shea, Patrick	29.	Winnipeg	219	78	560 03
Blackwood, W.	29.	"	219	78	124 86
Robinson, I. A.	29.	"	219	78	82 65
Brandon Brewing Co., Ltd					
The.....	29.	"	219	78	119 02
Wittman, K.	29.	"	219	78	73 50
Drewry, E. L.	29.	"	219	78	1,408 07
Tate, Robt	30.	Victoria.	219	78	3 00
Union Brewing Co., Ltd.	30.	"	219	78	243 09
Sutherland, J. P.	30.	Vancouver.	219	78	34 95
Nelson, N.	30.	"	219	78	48 00
Imperial Brewing Co.	30.	"	219	78	3 00
Vancouver Breweries, Ltd.	30.	"	219	78	82 50
Sick, F.	30.	Calgary	219	78	101 62
Ochsner, Robt.	30.	"	219	78	70 50
Cross, A. E.	30.	"	219	78	923 25
Winkler, W.	30.	Vancouver.	219	78	1 50
Kerrigan, James.	30.	"	219	78	3 03
Fairfield, W. S.	30.	"	219	78	15 42
1903					
Geo. E. Tuckett & Son, Co., Ltd., The.	29.	Hamilton.	34	259	175 51
"	29.	"	29	78	2 50
Bauld Bros & Co	29.	Halifax.	34	238	46 28
Lenesurier, John.	29.	Quebec.	34	270	12 29
Fortier, J. M., Ltd.	29.	Montreal.	34	270	3 10
Grothe, L. O.	29.	"	34	238	1,371 80
Bryan, G. F.	29.	Winnipeg	34	238	452 50
Gardner, H. B.	31.	Brantford	34	238	174 80
McKenna, A.	31.	Pictou.	34	238	20 56
Macdonald, Sir W. C	4.	Montreal.	29	78	32 20
Kelly, Geo	4.	London.	29	78	4 10
American Tobacco Co. of Canada, Ltd., The.	4.	Montreal	34	270	108 70
McKenna, A.	4.	Pictou.	34	238	156 72
Seaton, R. B., & Co.	7.	Halifax.	34	238	93 50
Dooley, J.	7.	London.	34	238	202 80
McKenna, A.	7.	Pictou.	34	238	40 08
Wilson, Andrew	7.	Toronto	34	238	203 10
Spilling, M. E.	14.	"	34	238	215 90
Macdonald, Sir W. C	14.	Montreal.	34	238	93 50
Goldstein, B.	14.	"	34	259	46
Henry, James.	14.	"	34	259	11

No. 16.—REFUNDS of Revenue —Continued.

EXCISE—Continued.

Articles.	To whom paid	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco—Con.....	Ein, S.....	1903. Aug. 14..	Montreal.....	Refunded under Revised Statutes, cap.				
	Solomon, E.....	" 14..	"	"		0 88		
	Fortier, J. M., Ltd.....	" 14..	"	"		4 59		
	American Tobacco Co. of Canada, Ltd., The.....	" 14..	"	"		29 92		
	Isaacs, A.....	" 14..	St. John.....	"		1,062 13		
	G. E. Tuckett & Son Co., Ltd The.....	" 14..	"	"		35 24		
	Tobin, John, & Co.....	" 14..	Hamilton.....	"		178 32		
	Weis, Frank.....	" 15..	Halifax.....	"		14 36		
	Schlueter, W. J.....	" 15..	St. Catharines.....	"		24 10		
	McKenna, A.....	" 18..	Guelph.....	"		105 20		
	Tuckett Cigar Co., Ltd.....	" 18..	Pictou.....	"		26 16		
	Wilberg, B.....	" 19..	Hamilton.....	"		214 20		
	Seeton, R. B., & Co.....	" 19..	Vancouver.....	"		218 70		
	American Tobacco Co. of Canada, Ltd., The.....	" 19..	Halifax.....	"		37 46		
	Davis, S., & Sons.....	" 19..	Montreal.....	"		96 70		
	Hirsch, J.....	" 21..	"	"		166 80		
	Billman, Chisholm & Co.....	" 24..	Halifax.....	"		16 87		
	Fortier, J. M., Ltd.....	" 24..	Montreal.....	"		124 45		
	"	" 24..	"	"		11 32		
	Tobin, John & Co.....	" 24..	"	"		1,318 90		
	Hobecker,.....	" 25..	Halifax.....	"		146 98		
	Kurtz & Co.....	" 27..	"	"		92 50		
	Hobecker, A.....	" 28..	Vancouver.....	"		263 70		
	Bauld Bros. & Co.....	" 28..	Halifax.....	"		259 51		
	McKenna, A.....	" 28..	"	"		60 41		
	Miller & Lockwell.....	" 29..	Pictou.....	"		246 64		
	Tremaine, S.....	Sept. 2..	Quebec.....	"		171 00		
	Tobin, John & Co.....	" 10..	Halifax.....	"		113 00		
	Hobecker, A.....	" 12..	"	"		35 64		
	Inland Cigar Mfg. Co.....	" 12..	"	"		2 86		
	Henry, James.....	" 12..	Vancouver.....	"		244 70		
	Donnelly, James.....	" 14..	Montreal.....	"		34 04		
	Tobin, John & Co.....	" 14..	London.....	"		53 90		
	G. E. Tuckett & Son Co., Ltd., The.....	" 15..	Halifax.....	"		93 34		
		" 21..	Hamilton.....	"		187 70		

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Henry, James	21..	Montreal	34	"	259	4	18
American Tobacco Co. of Canada, Ltd., The	21..	"	34	"	259	1,043	06
Fortier, J. M., Ltd.	21..	"	34	"	259	33	31
Goldstein, B.	21..	"	34	"	259	5	25
Solomon, E.	21..	"	34	"	259	4	26
Ein, S.	21..	"	34	"	259	0	88
Ateshian, C.	21..	"	34	"	259	1	41
Isaacs, A.	21..	"	34	"	259	36	31
Kelly, Geo.	21..	St. John	34	"	238	139	30
Wilson, Andrew	21..	London	34	"	238	204	50
Seeton & Co., R. B.	21..	Toronto	34	"	238	17	49
Nickolson, D.	21..	Halifax	34	"	238	168	60
Isaacs, A.	26..	Charlottetown	34	"	270	53	55
Nolan, J. F.	26..	St. John	34	"	238	109	50
Manness, S. R.	26..	London	34	"	238	110	60
McNee, John	26..	"	34	"	238	111	20
Smith, Jos.	26..	"	34	"	238	179	00
Brener, A. H.	26..	"	34	"	238	241	30
McDonald, R. D.	26..	"	34	"	238	461	40
McKenna, A.	28..	Pictou	34	"	238	68	48
Seivert, J. G.	28..	Halifax	34	"	238	102	96
Henry, James	2..	Montreal	34	"	270	38	35
Tobin, John & Co.	2..	Halifax	34	"	238	14	36
Macdonald, Sir W. C.	2..	Montreal	34	"	238	111	10
Fortier, J. M., Ltd.	2..	"	34	"	238	1,425	50
Flynn, F. L.	7..	Hamilton	34	"	238	115	80
Creed J. N & Co.	7..	Halifax	34	"	238	7	25
Seivert, J. G.	7..	"	34	"	238	5	81
Hobecker, A.	7..	"	34	"	238	15	87
Blankstein, C.	7..	Guelph	34	"	238	67	60
Milligan, Geo.	7..	Toronto	34	"	238	458	50
American Tobacco Co. of Canada, Ltd., The	9..	Montreal	34	"	238	97	90
Seeton & Co., R. B.	9..	Halifax	34	"	238	15	84
Creed J. N. & Co.	10..	"	34	"	238	169	70
McKenna, A.	10..	Pictou	34	"	238	190	00
Fair, T. J. & Co., Ltd.	10..	Brantford	34	"	238	178	90
Donohue, D.	10..	Hamilton	34	"	238	3	00
Bauld, Bros. & Co.	12..	Halifax	34	"	238	129	41
McKenna, A.	12..	Pictou	34	"	238	9	84
Donohue, D.	14..	Hamilton	34	"	238	65	10
Ateshian, C.	19..	Montreal	34	"	259	1	66
Henry, James	19..	"	34	"	259	4	77
Golstein, B.	19..	"	34	"	259	6	90
Ein, S.	19..	"	34	"	259	0	97
Solomon, E.	19..	"	34	"	259	4	49
Fortier, J. M., Ltd.	19..	"	34	"	259	28	59
American Tobacco Co. of Canada, Ltd., The	19..	"	34	"	259	1,146	71

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco— <i>Con.</i>	Isaacs, A.	Oct. 19.	St. John	Refunded under Revised Statutes, cap. 34, sec. 259.	53	70		
	G. E. Tuckett & Son, Co. Ltd., The	" 19.	Hamilton	" 34 "	172	21		
	"	" 19.	"	" 29 "	6	55		
	Tobin, John & Co.	" 19.	Halifax	" 34 "	51	31		
	Seeton & Co., R. B.	" 20.	"	" 34 "	31	84		
	Bauld Bros. & Co.	" 20.	"	" 34 "	3	74		
	Dooley, James.	" 23.	London	" 34 "	359	30		
	Tuckett Cigar Co., The	" 23.	Hamilton	" 34 "	557	60		
	Harkness, T.	" 29.	Montreal	" 34 "	15	75		
	Macdonald, Sir W. C.	" 29.	"	" 34 "	5	20		
	McKenna, A.	" 29.	Pictou	" 34 "	103	68		
	Billman, Chisholm & Co.	" 29.	Halifax	" 34 "	17	76		
	McHugh, John	" 29.	St. Catharines	" 34 "	75	00		
	Schuster & Sons, Andrew	" 29.	Victoria	" 34 "	22	90		
	Gold, T. F.	" 29.	"	" 34 "	83	50		
	Ateshian, C.	" 29.	Montreal	" 34 "	35	80		
	Tobin, John & Co.	" 29.	Halifax	" 34 "	10	77		
	Jacobs, H. & Co.	" 29.	Montreal	" 34 "	448	90		
	Hamilton, J. D.	Nov. 2.	Stratford	" 34 "	119	00		
	Kilbourne, W. P.	" 2.	Winnipeg	" 34 "	222	70		
	Firstbrook, Jas.	" 5.	London	" 34 "	2	50		
	Smith, J.	" 5.	"	" 34 "	2	00		
	G. E. Tuckett & Son Co., Ltd., The	" 11.	Hamilton	" 34 "	1,431	88		
	"	" 11.	"	" 34 "	0	64		
	Creed J. N & Co.,	" 11.	Halifax	" 34 "	9	75		
	Bollard, Arthur	" 11.	Toronto	" 34 "	206	31		
	Ateshian, C.	" 11.	Montreal	" 34 "	19	80		
	McKenna, A.	" 11.	Pictou	" 34 "	142	00		
	Bauld Bros. & Co.	" 11.	Halifax	" 34 "	5	68		
	Kelly, G.	" 12.	London	" 34 "	60	20		
	Douglass, H. M.	" 12.	"	" 34 "	80	90		
	Brener, A. H.	" 12.	"	" 34 "	138	50		
	Ward, W.	" 12.	"	" 34 "	212	40		
	Dyer, John J.	" 12.	"	" 34 "	411	80		

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Bell, Nathan.....	"	12..	Calgary.....	34	"	238.....	104 20
Harkness, Thos.....	"	13..	Montreal.....	34	"	238.....	137 60
McDonald, R. D.	"	13..	London.....	34	"	238.....	230 80
Wilson, Andrew.....	"	13..	Toronto.....	34	"	238.....	298 50
Fortier, J. M., Ltd.....	"	13..	Montreal.....	34	"	270.....	3 78
"	"	13..	"	34	"	238.....	7 50
Granatstein, M.....	"	13..	Toronto.....	34	"	270.....	3 80
Macdonald, Sir W. C.....	"	13..	Montreal.....	34	"	238.....	93 50
McKenna, A.....	"	19..	Pictou.....	34	"	238.....	9 60
Bauld Bros. & Co.....	"	19..	Halifax.....	34	"	238.....	1 87
Creed J. N & Co.,.....	"	19..	"	34	"	238.....	176 77
Isaacs, A.....	"	19..	St. John.....	34	"	238.....	180 75
American Tobacco Co. of Canada, Ltd., The.....	"	19..	Montreal.....	34	"	238.....	478 40
Ateshian, C.....	"	19..	"	34	"	259.....	3 24
Henry, Jas.....	"	19..	"	34	"	259.....	1 70
Goldstein, B.....	"	19..	"	34	"	259.....	10 20
Ein, S.....	"	19..	"	34	"	259.....	0 60
Solomon, E.....	"	19..	"	34	"	259.....	5 21
Fortier, J. M., Ltd.....	"	19..	"	34	"	259.....	25 92
American Tobacco Co. of Canada, Ltd., The.....	"	19..	"	34	"	259.....	1,034 65
Isaacs, A.....	"	19..	St. John.....	34	"	259.....	24 73
G. E. Tuckett & Son, Co., Ltd., The.....	"	19..	Hamilton.....	34	"	259.....	157 92
Blumensteil, I.....	"	19..	"	34	"	238.....	138 40
Daly, J. M.....	"	19..	London.....	34	"	238.....	98 50
Simon, H.....	"	19..	Montreal.....	34	"	238.....	113 80
Lally, James.....	"	28..	Guelph.....	34	"	238.....	39 90
Tuckett Cigar Co., Ltd., The.....	"	28..	Hamilton.....	34	"	238.....	201 90
Dooley, James.....	"	28..	London.....	34	"	238.....	181 90
G. E. Tuckett & Son Co., Ltd., The.....	Dec.	5..	Hamilton.....	34	"	238.....	776 61
Creed J. N & Co.,.....	"	5..	Halifax.....	34	"	238.....	17 37
Bauld Bros. & Co.....	"	5..	"	34	"	238.....	76 17
Tobin, John & Co.....	"	5..	"	34	"	238.....	10 77
Macdonald, Sir W. C.....	"	11..	Montreal.....	34	"	238.....	111 10
Hobrecker, A.....	"	11..	Halifax.....	34	"	238.....	254 35
McKenna, A.....	"	11..	Pictou.....	34	"	238.....	140 08
Ateshian, C.....	"	11..	Montreal.....	34	"	238.....	35 40
Oberndorffer, S.....	"	11..	Kingston.....	34	"	238.....	314 20
Milligan, Geo.....	"	11..	Toronto.....	34	"	238.....	293 30
Fair, T. J., Co., Ltd.....	"	11..	Brantford.....	34	"	238.....	99 70
Creed, J. N., & Co.....	"	11..	Halifax.....	34	"	238.....	188 00
Fortier, J. M., Ltd.....	"	11..	Montreal.....	34	"	238.....	26 40
Creed, J. N., & Co.....	"	11..	Halifax.....	34	"	238.....	3 62
Geo. E. Tuckett & Son Co., Ltd., The.....	"	17..	Hamilton.....	34	"	259.....	155 78
Ateshian, C.....	"	17..	Montreal.....	34	"	259.....	2 58

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco—Con.	Henry, James	Dec. 17..	Montreal	Refunded under Revised Statutes, cap. 34, sec. 259	2	34		
	Goldstein, B	" 17..	"	" 34 " 259	6	18		
	Oriental Tobacco Co.	" 17..	"	" 24 " 259	1	47		
	Solomon, E.	" 17..	"	" 34 " 259	3	85		
	Fortier, J. M., Ltd.	" 17..	"	" 34 " 259	27	16		
	American Tobacco Co. of Canada, Ltd., The.	" 17..	"	" 34 " 259	1,040	35		
	Isaacs, A.	" 17..	"	" 34 " 259	24	59		
	G. E. Tuckett & Son Co., Ltd., The.	" 17..	Hamilton	" 34 " 238	1,021	38		
	Bin, S	" 17..	Montreal	" 34 " 259	0	66		
	Youngheart, Ed.	" 21..	"	" 34 " 238	436	60		
	Fortier, J. M., Ltd.	" 21..	"	" 34 " 238	1,314	40		
	Heinbecker, John	" 21..	Winnipeg	" 34 " 238	155	10		
	Creed, J. N., & Co.	" 28..	Halifax	" 34 " 238	24	50		
	McKenna, A.	" 28..	Pictou	" 34 " 238	45	68		
	Kelly, Geo.	" 28..	London	" 34 " 238	111	80		
	Creed, J. N., & Co.	Jan. 7..	Halifax	" 34 " 238	5	72		
	American Tobacco Co. of Canada, Ltd., The.	" 7..	Montreal	" 34 " 238	197	70		
	McKenna, A.	" 7..	Pictou	" 34 " 238	150	40		
Tobacco—Cont.	Wilson, Andrew	" 7..	Toronto	" 34 " 238	238	40		
	Fortier, J. M., Ltd.	" 7..	Montreal	" 34 " 238	1,555	80		
	Daly, J. M.	" 9..	London	" 34 " 238	65	80		
	Davis & Sons, S.	" 9..	Montreal	" 34 " 238	341	00		
	Fortier, J. M., Ltd.	" 9..	"	" 34 " 238	792	50		
	Geo. E. Tuckett & Son Co., Ltd.	" 18..	Hamilton	" 34 " 238	590	73		
	Macdonald, Sir W. C.	" 18..	Montreal	" 34 " 238	93	50		
	Isaacs, A.	" 20..	St. John	" 34 " 238	104	62		
	Lemesurier, J.	" 20..	Quebec	" 34 " 259	26	20		
	Goldstein, B	" 20..	Montreal	" 34 " 259	2	73		
	Henry, James	" 20..	"	" 34 " 259	2	94		
	Ateshian, C.	" 20..	"	" 34 " 259	7	08		

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Oriental Tobacco Co.....	"	19..	"	"	34	"	259	1 68
Ein, S	"	19..	"	"	34	"	259	1 20
Solomon, C	"	19..	"	"	34	"	259	4 76
Fortier, J. M., Ltd	"	19..	"	"	34	"	259	...	17 42
American Tobacco Co. of Canada, Ltd., The.....	"	19..	"	.....	"	34	"	259	.....	1,074 06
Rock City Tobacco Co., The	"	19..	"	.....	"	34	"	259	.....	85 41
Isaacs, A.....	"	19..	St. John.....	.....	"	34	"	259	.....	13 95
Geo. E. Tuckett & Son Co., Ltd., The.....	"	19..	Hamilton .....	.....	"	34	"	259	.....	126 42
"	"	19..	" .....	.....	"	29	"	78	...	4 55
Fortier, J. M., Ltd.....	"	21..	Montreal .....	.....	"	34	"	238	.....	11 05
Gold, Thos. F.....	"	21..	Victoria.....	.....	"	34	"	238	.....	8 87
Schmoter, A. & Sons	"	21..	" .....	.....	"	34	"	238	.....	10 37
Levy, M. A.....	"	21..	" .....	.....	"	34	"	238	.....	21 37
Hynes, Jos	"	21..	Hamilton .....	.....	"	34	"	238	...	78 50
Tuckett Cigar Co., Ltd., The.....	"	21..	" .....	.....	"	34	"	238	.....	394 60
Brener, A. H.....	"	21..	London.....	.....	"	34	"	238	.....	187 20
Donnelly, James.....	"	21..	" .....	.....	"	34	"	238	.....	64 60
McNee, John.....	"	21..	" .....	.....	"	34	"	238	.....	234 30
McDonald, R. D.....	"	21..	" .....	.....	"	34	"	238	...	256 40
Milligan, G.....	"	21..	Toronto .....	.....	"	34	"	238	.....	366 10
Jacobs, H. & Co.....	"	21..	Montreal .....	.....	"	34	"	238	.....	374 50
Barry, H. D.....	"	21..	Quebec.....	.....	"	34	"	238	.....	203 50
Dooley, Jas.....	"	21..	London.....	.....	"	34	"	238	.....	247 10
Tobin, John & Co.....	"	22..	Halifax.....	.....	"	34	"	238	.....	10 77
American Tobacco Co. of Canada, Ltd., The.....	"	23..	Montreal .....	.....	"	34	"	238	.....	236 50
Hirsch, Jacob.....	"	23..	" .....	.....	"	34	"	238	.....	346 50
Tansey, C. E.....	"	26..	St. Catharines.....	.....	"	34	"	238	.....	58 30
Smith, Jos.....	"	26..	London.....	.....	"	34	"	238	.....	135 30
Nolan, J. F.....	"	26..	" .....	.....	"	34	"	238	.....	224 30
Grothé, L. O.....	"	26..	Montreal .....	.....	"	34	"	238	.....	1,384 10
Hirsch, Jacob.....	"	26..	" .....	.....	"	34	"	238	.....	9 37
Macdonald, Sir W. C.....	"	27..	" .....	.....	"	29	"	78	.....	45 50
Kelley, Geo.....	"	27..	London.....	.....	"	29	"	78	.....	3 10
Bollard, A.....	"	28..	Toronto .....	.....	"	34	"	259	.....	1 43
Creed, J. N. & Co.....	"	30..	Halifax.....	.....	"	34	"	238	.....	22 75
"	"	30..	" .....	.....	"	34	"	238	.....	169 30
Tobin, John & Co.....	Feb.	9..	" .....	.....	"	34	"	238	.....	56 80
Bauld, Bros. & Co.....	"	9..	" .....	.....	"	34	"	238	.....	8 60
Hobrecker, A.....	"	10..	" .....	.....	"	34	"	238	.....	93 75
Whaley, H. R.....	"	11..	Windsor .....	.....	"	34	"	238	.....	39 20
Winterhalt, J. H.....	"	11..	Guelph.....	.....	"	34	"	238	.....	100 00
Fair, T. J. Co., Ltd.....	"	11..	Brantford .....	.....	"	34	"	238	.....	127 20
Harkness, Thos	"	18..	Montreal .....	.....	"	34	"	238	.....	23 87
Hobrecker, A.....	"	18..	Halifax.....	.....	"	34	"	238	.....	79 06
McKenna, A.....	"	19..	Pictou.....	.....	"	34	"	238	.....	188 08
Ateshian, C.....	"	19..	Montreal .....	.....	"	34	"	259	...	6 06

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco—Con.		1904.						
	Oriental Tobacco Co.	Feb. 19.	Montreal	Refunded under Revised Statutes, cap. 34, sec. 259.	0	88		
	Goldstein, B.	" 19.	"	" 34 " 259.	0	95		
	Henry, Jas.	" 19.	"	" 34 " 259.	3	46		
	Ein, S.	" 19.	"	" 34 " 259.	0	96		
	Solomon, C.	" 19.	"	" 34 " 259.	4	13		
	Fortier, J. M., Ltd.	" 19.	"	" 34 " 259.	14	93		
	American Tobacco Co. of Canada, Ltd., The.	" 19.	"	" 34 " 259.	940	01		
	Isaacs, A.	" 19.	St. John.	" 34 " 259.	10	86		
	Geo. E. Tuckett & Son Co., Ltd., The.	" 19.	Hamilton.	" 34 " 259.	136	47		
	Bollard, A.	" 19.	Toronto	" 34 " 259.	1	07		
	Davis, S. & Sons.	" 19.	Montreal	" 34 " 238.	135	90		
	Fortier, J. M., Ltd.	" 19.	"	" 34 " 238.	1,366	20		
	Tuckett Cigar Co., Ltd., The.	" 23.	Hamilton	" 34 " 238.	224	10		
	McKenna, A.	" 23.	Pictou	" 34 " 238.	125	60		
	Tobin, John & Co.	" 25.	Halifax.	" 34 " 238.	10	77		
	Creed, J. N. & Co.	" 25.	"	" 34 " 238.	3	62		
	American Tobacco Co. of Canada, Ltd., The.	" 27.	Montreal	" 34 " 238.	473	85		
	Grothé, L. O.	" 27.	"	" 34 " 238.	253	50		
	Tuckett Cigar Co., Ltd., The.	Mar. 1.	Hamilton	" 34 " 238.	9	00		
	Billman, Chisholm & Co.	" 1.	Halifax.	" 34 " 238.	22	66		
	Tobin, John & Co.	" 1.	"	" 34 " 238.	50	86		
	Creed, J. N. & Co.	" 1.	"	" 34 " 238.	157	77		
	Kimberley, G. F.	" 2.	St. Catharines	" 34 " 238.	40	60		
	O'Brien, W.	" 2.	Windsor	" 34 " 238.	173	50		
	Hill, John.	" 5.	Hamilton	" 34 " 238.	59	20		
	Youngheart, Ed.	" 5.	Montreal	" 34 " 238.	294	50		
	McKenna, A.	" 5.	Pictou	" 34 " 238.	177	12		
	Creed, J. N. & Co.	" 5.	Halifax.	" 34 " 238.	23	39		
	Hobecker, A.	" 10.	"	" 34 " 238.	28	25		
	Geo. E. Tuckett & Son, Co; Ltd., The.	" 10.	Hamilton	" 34 " 238.	920	80		

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Hobrecker, A.....	12..	Halifax.....	34	"	238.....	17 62
Brener, A. H.....	14..	London.....	34	"	238.....	4 10
Macdonald, Sir W. C.....	15..	Montreal.....	34	"	238.....	112 20
Tuckett Cigar Co., Ltd., The.....	15..	Hamilton.....	34	"	238.....	36 40
Tuckett, G. T.....	15..	Montreal.....	34	"	238.....	366 90
Sievert, J. G.....	16..	Halifax.....	34	"	238.....	103 75
Oriental Tobacco Co.	17..	Montreal.....	34	"	259.....	97
Henry, James.....	17..	"	34	"	259.....	2 45
Goldstein, B.....	17..	"	34	"	259.....	3 85
Ateshian, C.....	17..	"	34	"	259.....	3 19
Ein, S.....	17..	"	34	"	259.....	1 34
Solomon, E.....	17..	"	34	"	259.....	4 05
Fortier, J. M., Ltd.....	17..	"	34	"	259.....	11 65
American Tobacco Co. of Canada, Ltd.....	17..	"	34	"	259.....	1,114 53
Geo. E. Tuckett & Son Co., Ltd., The.....	17..	Hamilton.....	34	"	259.....	150 68
Isaacs, A.....	17..	St. John.....	34	"	259.....	10 43
Hobrecker, A.....	19..	Halifax.....	34	"	238.....	162 73
Ripstein Bros.....	19..	Winnipeg.....	34	"	238.....	54 00
Simon, H.....	19..	Montreal.....	34	"	238.....	97 20
Wilson, Andrew.....	22..	Toronto.....	34	"	238.....	258 50
Tobin, John & Co.....	22..	Halifax.....	34	"	238.....	10 77
Hobrecker, A.....	23..	"	34	"	238.....	29 50
McDonald, R. D.....	23..	London.....	34	"	238.....	322 20
Davis, S. & Sons.....	23..	Montreal.....	34	"	238.....	381 20
Kelly, Geo.....	24..	London.....	34	"	238.....	87 50
Billman, Chisholm & Co....	24..	Halifax.....	34	"	238.....	19 80
Hobrecker, A.....	24..	"	34	"	238.....	6 25
Billman, Chisholm & Co....	26..	"	34	"	238.....	38 21
Ward, W.....	29..	London.....	34	"	238.....	83 70
Tuckett Cigar Co., Ltd., The.....	29..	Hamilton.....	34	"	238.....	308 80
Jacob, H. & Co.....	29..	Montreal.....	34	"	238.....	351 80
Creed J. N. & Co.,.....	6..	Halifax.....	34	"	238.....	201 50
Gorham J. W. & Co.....	6..	"	34	"	238.....	8 60
McKenna, A.....	6..	Pictou.....	34	"	238.....	21 12
American Tobacco Co. of Canada, Ltd., The.....	6..	Montreal.....	34	"	238.....	552 80
Fair, T. J. Co., Ltd.....	6..	Brantford.....	34	"	238.....	151 70
Dooley, James.....	6..	London.....	34	"	238.....	330 40
Milligan, G.....	6..	Toronto.....	34	"	238.....	525 70
Fortier, J. M., Ltd.....	6..	Montreal.....	34	"	238.....	1,587 50
Creed, J. N. & Co.....	13..	Halifax.....	34	"	238.....	39 60
Smith, Jos.....	13..	London.....	34	"	238.....	121 30
Nolan, J. F.....	13..	"	34	"	238.....	135 80
McNee, John.....	13..	"	34	"	238.....	190 00
Brener, A. H.....	13..	"	34	"	238.....	248 10
Fair, T. J. Co., Ltd.....	15..	Brantford.....	34	"	238.....	4 40

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.					
Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Totals.
		1904.			\$ cts.
Tobacco—Con.	Nolan, J. F.	April 15.	London.	Refunded under Revised Statutes, cap. 34, sec. 238.	11 10
	Ateshian, C.	" 16.	Montreal.	" 34 " 259.	5 58
	Bollard, Arthur.	" 16.	Toronto.	" 34 " 259.	1 92
	Henry, Jas.	" 16.	Montreal.	" 34 " 259.	3 49
	Goldstein, B.	" 16.	"	" 34 " 259.	4 62
	Ein, S.	" 16.	"	" 34 " 259.	1 31
	Solomon, E.	" 16.	"	" 34 " 259.	4 86
	Fortier, J. M., Ltd.	" 16.	"	" 34 " 259.	16 97
	American Tobacco Co. of Canada, Ltd., The.	" 16.	"	" 34 " 259.	1,239 66
	Isaacs, A.	" 16.	St. John.	" 34 " 259.	10 86
	Oriental Tobacco Co.	" 21.	Montreal.	" 34 " 259.	2 75
	McKenna, A.	" 21.	Pictou.	" 34 " 238.	167 76
	McHugh, John.	" 21.	St. Catharines.	" 34 " 238.	42 20
	Daly, J. M.	" 21.	London.	" 34 " 238.	65 00
	Taylor, John.	" 26.	Toronto.	" 34 " 238.	103 30
	Tuckett Cigar Co., Ltd., The.	" 26.	Hamilton.	" 34 " 238.	71 40
	Blumenstiel, L.	" 26.	"	" 34 " 238.	169 90
	G. Tuckett & Son Co., Ltd., The.	" 26.	"	" 34 " 259.	154 82
	"	" 26.	"	" 29 " 78.	3 00
	McKenna, A.	" 26.	Pictou.	" 34 " 238.	50 00
	Bauld, Bros. & Co.	" 26.	Halifax.	" 34 " 238.	1 72
	Hobrecker, A.	" 26.	"	" 34 " 238.	29 37
	Henry, James.	" 29.	Montreal.	" 34 " 270.	18 00
	G. E. Tuckett & Son Co., Ltd., The.	" 29.	Hamilton.	" 34 " 238.	916 07
	Tobin, John & Co.	" 29.	Halifax.	" 34 " 238.	10 77
	American Tobacco Co. of Canada, Ltd., The.	May 4.	Montreal.	" 34 " 238.	65 00
	Hobrecker, A.	" 7.	Halifax.	" 34 " 238.	80 92
	Creed, J. N. & Co.	" 7.	"	" 34 " 238.	207 00
	Smith, Jos.	" 7.	London.	" 34 " 238.	102 80
	Dyer, J. J.	" 7.	"	" 34 " 238.	120 10
	McDonald, R. D.	" 7.	"	" 34 " 238.	316 30

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Wilson, Andrew, J.	7..	Toronto	34	"	238	311 40
Fortier, J. M., Ltd	11..	Montreal	34	"	238	310 00
McKenna, A.	11..	Pictou	34	"	832	312 08
Creed, J. N. & Co.	16..	Halifax	34	"	238	4 31
McKenna, A.	16..	Pictou	34	"	238	19 52
Bollard, Arthur	16..	Toronto	34	"	259	1 41
Lemesurier, John	16..	Quebec	34	"	259	11 16
Oriental Tobacco Co.	16..	Montreal	34	"	259	55
Goldstein, B.	16..	"	34	"	259	5 54
Ateshian, C.	16..	"	34	"	259	4 80
Ein, S.	16..	"	34	"	259	0 84
Solomon, E.	16..	"	34	"	259	4 73
Fortier, J. M., Ltd	16..	"	34	"	259	10 26
American Tobacco Co. of Canada, Ltd., The	16..	"	34	"	259	1,118 82
G. E. Tuckett & Son Co., Ltd., The	16..	Hamilton	34	"	259	141 94
Isaacs, A.	16..	St. John	34	"	259	16 11
McGowan, G. A.	16..	Kingston	34	"	238	454 30
Cree, J. N. & Co.	17..	Halifax	34	"	238	27 75
McKenna, A.	17..	"	34	"	238	112 64
Simon, H.	20..	Montreal	34	"	238	1 30
Dooley, James	20..	London	34	"	238	12 20
Gignac, R. T.	20..	Windsor	34	"	238	24 50
McKenna, A.	21..	Pictou	24	"	238	57 44
Henry, James	21..	Montreal	34	"	238	3 20
Jacobs, H. & Co.	21..	"	34	"	238	291 40
Webster, W. R.	21..	Sherbrooke	34	"	238	319 80
Payne, J. B.	21..	"	34	"	238	185 60
Tuckett Cigar Co., Ltd., The	21..	Hamilton	34	"	238	344 90
Dooley, James	21..	London	34	"	238	243 80
Bolger, M. J.	21..	Toronto	34	"	238	47 10
Barnheart, D. T.	21..	Victoria	34	"	238	215 30
Jones, Patrick	21..	Montreal	34	"	238	250 50
Tuckett, G. T.	21..	"	34	"	238	335 40
McKenna, A.	30..	Pictou	34	"	238	12 86
Hobrecker, A.	6..	Halifax	34	"	238	41 56
Tuckett Cigar Co., Ltd., The	6..	Hamilton	34	"	238	39 73
Nicholson, D.	6..	Charlottetown	34	"	238	25 19
American Tobacco Co. of Canada, Ltd., The	6..	Montreal	34	"	270	174 40
Macdonald, Sir W. C.	11..	"	34	"	238	242 00
Lally, James	11..	Guelph	34	"	238	23 00
Simon, Leiser & Co.	14..	Victoria	34	"	238	211 33
Tietjen, W.	14..	Vancouver	34	"	238	307 40
Billman, Chisholm & Co.	16..	Halifax	34	"	238	50 86
Creed, J. N. & Co.	16..	"	34	"	238	99 00
Hobrecker, A.	16..	"	34	"	238	29 37

No. 16.—REFUNDS of Revenue—Concluded.

EXCISE—Concluded.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco—Con.	American Tobacco Co. of Canada, Ltd., The.....	1904. June 16..	Montreal.....	Refunded under Revised Statutes, cap. 34, sec. 238	86	50		
	Bollard, A.....	" 16..	Toronto.....	" 34 " 259.....	1	62		
	Goldstein, B.....	" 16..	Montreal.....	" 34 " 259.....	2	73		
	Henry, James.....	" 16..	".....	" 34 " 259.....	3	25		
	Ateshian, C.....	" 16..	".....	" 34 " 259.....	0	13		
	Ein, S.....	" 16..	".....	" 34 " 259.....	0	97		
	Solomon, E.....	" 16..	".....	" 34 " 259.....	5	24		
	Fortier, J. M., Ltd.....	" 16..	".....	" 34 " 259.....	25	44		
	American Tobacco Co. of Canada, Ltd., The.....	" 16..	".....	" 34 " 259.....	1,005	25		
	Isaacs, A.....	" 16..	St. John.....	" 34 " 259.....	19	22		
	G. F. Tuckett & Son Co., Ltd., The.....	" 16..	Hamilton.....	" 34 " 259.....	154	76		
	Creed, J. N. & Co.....	" 17..	Halifax.....	" 34 " 238.....	207	80		
	Hobrecker, A.....	" 17..	".....	" 34 " 238.....	64	86		
	McKenna, A.....	" 21..	Pictou.....	" 34 " 238.....	279	16		
	G. E. Tuckett & Son Co., Ltd., The.....	" 21..	Hamilton.....	" 34 " 270.....	44	66		
	Henry, James.....	July 4..	Montreal.....	" 34 " 270.....	7	80		
	Isaacs, A.....	" 4..	St. John.....	" 34 " 238.....	3	00		
	McKenna, A.....	" 4..	Pictou.....	" 34 " 238.....	13	44		
	Milligan, G.....	" 4..	Toronto.....	" 34 " 238.....	584	00		
	McKenna, A.....	" 4..	Pictou.....	" 34 " 238.....	16	80		
	Bollard, Arthur.....	" 7..	Toronto.....	" 34 " 259.....	1	48		
	Hamilton, John D.....	" 7..	Stratford.....	" 34 " 238.....	60	00		
	Schlueter, W. J.....	" 7..	Guelph.....	" 34 " 238.....	103	40		
	Tuckett, G. T.....	" 7..	Montreal.....	" 34 " 238.....	209	90		
	Nicholson, D.....	" 8..	Charlottetown.....	" 34 " 259.....	8	99		
	Geo. E. Tuckett & Son Co., Ltd., The.....	" 9..	Hamilton.....	" 34 " 259.....	160	00		
	".....	" 9..	".....	" 29 " 78.....	5	35		
	Dyer, John J.....	" 12..	London.....	" 29 " 78.....	60	90		
	Macdonald, Sir W. C.....	" 12..	Montreal.....	" 29 " 78.....	127	70		
	G. E. Tuckett & Son Co., Ltd., The.....	" 18..	Hamilton.....	" 34 " 238.....	481	21		
	Creed, J. N. & Co.....	" 18..	Halifax.....	" 34 " 238.....	188	00		
	Gardner, H. B.....	" 18..	".....	" 34 " 238.....	189	50		
	Nolan, J. F.....	" 18..	London.....	" 34 " 238.....	168	20		

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Dooley, James.....	"	18..	"	"	34	"	238.....	278 40
Fair, T. J. Co., Ltd.....	"	20..	Brantford.....	"	34	"	238.....	128 30
Ward, W.....	"	20..	London.....	"	34	"	238.....	165 00
Daly, J. M.....	"	20..	"	"	34	"	238.....	61 90
Fortier, J. M., Ltd.....	"	20..	Montreal.....	"	34	"	238.....	1,604 90
McKenna, A.....	"	20..	Pictou...	"	34	"	238.....	98 08
Ateshian, C.....	"	20..	Montreal.....	"	34	"	259.....	1 86
Oriental Tobacco Co.....	"	20..	"	"	34	"	259.....	95
Henry, James.....	"	20..	"	"	34	"	259.....	4 95
Goldstein, B.....	"	20..	"	"	34	"	259.....	7 67
Ein, S.....	"	20..	"	"	34	"	259.....	1 15
Solomon, E.....	"	20..	"	"	34	"	259.....	6 69
Fortier, J. M., Ltd.....	"	20..	"	"	34	"	259.....	9 56
American Tobacco Co., Ltd., The.....	"	20..	"	"	34	"	259.....	1,205 66
Isaacs, A.....	"	20..	St. John.....	"	34	"	259.....	14 87
Bollard, Arthur.....	"	25..	Toronto.....	"	34	"	238.....	175 90
Wilson, Andrew.....	"	25..	"	"	34	"	238.....	351 00
Wartig, B. J.....	"	25..	London.....	"	34	"	238.....	16 40
Atkins, Win.....	"	25..	"	"	34	"	238.....	17 60
Smith, Jos.....	"	25..	"	"	34	"	238.....	109 10
Dyer, John J.....	"	25..	"	"	34	"	238.....	145 50
Kelly, Geo.....	"	25..	"	"	34	"	238.....	156 90
McNee, John.....	"	25..	"	"	34	"	238.....	251 80
McDonald, R. D.....	"	25..	"	"	34	"	238.....	346 80
Leunesurier, J.....	"	27..	Quebec.....	"	34	"	259.....	6 62
Douglas, H. M.....	"	27..	London.....	"	34	"	238.....	42 80
Creed, J. N. & Co.....	"	27..	Halifax.....	"	34	"	238.....	70 82
1903.								77,432 85
Less refund.....								10 77
Cigars.....	Aug.	24..	Montreal.....	"	77,422 08			
Manufact'ures in Bond	Dec.	31..	St. John, N.B....	"	0 26			
Officer's salary.....	Sept.	2..	Brantford.....	"	41 28			
1904.								300 00
Bonded Warehouse	July	12..	Ottawa.....	"	10 00			
License.....	"	12..	Yukon District...	"	355 12			
Other receipts....	"	12..	"	"	232,753 61			
Total of Excise Revenue Refunds.....								1 00
Electric light revenue	Dec.	31..	Three Rivers.....	"	232,754 61			
Chevrier, J. (The Rev.)....	Grand Total.....							

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

(For Details, see Appendix B.)

Due by sundry persons, July 1, 1903.	DEDUCTIONS FOR			Totals.		Salaries.	Contingen- cies.	Due by sundry persons, June 30, 1904.	Totals.
	Disbursed by the Receiver General.	Superan- uation.	Insur- ance.	Retire- ment.					
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
7,182 81	7,182 81	624 96	116 40	259 10	Minister of Inland Revenue.....	7,000 00	182 81		7,182 81
37,040 45	37,040 45				Departmental officers.....	37,792 11	248 80		38,040 91
254 66	254 66				Subscription to newspapers.....		254 66		254 66
1,268 60	1,268 60				Extra clerks, &c.....		1,268 60		1,268 60
306 22	306 22				Telegraph companies and telephone		306 22		306 22
2,861 33	2,861 33				Stationery.....		2,861 33		2,861 33
1 00	1 00				Books and maps.....		1 00		1 00
1,001 77	1,001 77				Printing and lithographing.....		1,001 77		1,001 77
34 35	34 35				Postage.....		34 35		34 35
278 68	278 68				Sundry persons.....		278 68	16 66	295 34
16 66					Totals	44,792 11	6,438 22	16 66	51,246 99
50,229 87		624 96	116 40	259 10					

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 18.—STATEMENT showing amount of Revenue accrued during Year ended June 30, 1904.

DR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps	LAW STAMPS.				Totals.
				Supreme Court.	Ex-chequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors.....	46 95	.....	.....	.....	.....	.....	.....	46 95
To commission allowed .....	.....	.....	.....	72 50	179 99	.....	.....	252 49
To amount of stamps remaining in hands of distributors, June 30, 1904..	49,335 14	28,186 55	36,375 75	.....	.....	24,387 75	4,200 25	142,485 44
To balance, being the revenue during 1903-1904	66,405 51	26,955 00	19,022 25	1,377 50	3,419 81	10,266 25	1,942 75	129,389 07
Totals	115,787 60	55,141 55	55,398 00	1,450 00	3,599 80	34,654 00	6,143 00	272,173 95

CR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.				Totals.
				Supreme Court.	Ex-chequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
By amount of stamps in the hands of distributors on July 1, 1903...	50,305 60	29,054 05	36,248 00	.....	.....	13,154 00	2,643 00	131,404 65
By stamps issued by Inland Revenue Department during the year	65,482 00	26,087 50	19,150 00	1,450 00	3,599 80	21,500 00	3,500 00	140,769 30
Totals	115,787 60	55,141 55	55,398 00	1,450 00	3,599 80	34,654 00	6,143 00	272,173 95

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

WEIGHTS AND MEASURES, 1903-1904.

Dr.

No. 19 (A).—Inspection Divisions in Account with Revenue.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1903.		Stamps issued to Inspectors.	Seizures and Penalties.	Other Receipts.	Totals.	DIVISIONS.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1904.		Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
3,694 30	1,675 00	.....	.....	5,369 30	..... Belleville.....	21 80	3,352 05	1,995 45	.....	5,369 30
4,835 49	8,044 00	.....	.....	12,879 49	..... Hamilton.....	.....	8,781 48	4,098 01	.....	12,879 49
2,100 96	9,082 00	.....	.....	11,182 96	..... Ottawa.....	3 00	8,587 65	2,592 31	.....	11,182 96
3,351 28	8,910 00	5 00	.....	12,266 28	..... Toronto.....	.....	6,834 12	5,432 16	.....	12,266 28
3,792 34	9,090 00	.....	.....	12,882 34	..... Windsor.....	.....	9,540 74	3,341 60	.....	12,882 34
17,774 37	36,801 00	5 00	.....	54,580 37	..... Ontario.....	24 80	37,096 04	17,459 53	.....	54,580 37
13,379 48	7,955 00	25 00	15 00	21,374 48	..... Montreal.....	.....	9,363 38	12,011 10	.....	21,374 48
3,280 00	4,062 50	.....	.....	7,342 50	..... Quebec.....	.....	3,701 35	3,641 15	.....	7,342 50
2,508 00	3,407 00	.....	.....	5,915 00	..... St. Hyacinthe.....	.....	2,893 59	3,020 41	1 00	5,915 00
3,956 45	3,956 45	..... Three Rivers.....	.....	1,445 59	2,510 86	.....	3,956 45
23,123 93	15,424 50	25 00	15 00	38,588 43	..... Quebec.....	.....	17,403 91	21,183 52	1 00	38,588 43
1,640 11	2,799 00	.....	.....	4,439 11	..... St. John, N.B.....	.....	2,168 70	2,260 16	10 25	4,439 11
194 59	790 00	.....	.....	984 59	..... Cape Breton.....	20 65	637 11	326 83	.....	984 59
818 49	1,380 00	.....	.....	2,198 49	..... Halifax.....	.....	1,183 41	1,015 08	.....	2,198 49
981 77	690 00	.....	.....	1,671 77	..... Pictou.....	1 50	444 65	1,141 55	84 07	1,671 77
1,994 85	2,860 00	.....	.....	4,854 85	..... Nova Scotia.....	22 15	2,265 17	2,483 46	84 07	4,854 85
509 84	515 00	.....	.....	1,024 84	..... Charlottetown, P.E.I.....	.....	378 63	646 21	.....	1,024 84

WEIGHTS AND MEASURES, 1903-1904.

No. 19 (B).--Deputy Inspectors of the Old Divisions in Account with Revenue.

DR.

CR.

Balances due July 1, 1903. — Cash on hand.	Totals.	Divisions.	Balances due June 30, 1904. — Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	.....Essex..	87 10	87 10
87 10	87 10	.....Ontario....	87 10	87 10
5 62	5 62	.....Hull	5 62	5 62
5 62	5 62	.....Quebec.....	5 62	5 62
92 72	92 72	.....Totals	92 72	92 72

W. J. GERALD.
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

WEIGHTS AND MEASURES, 1903-1904.

Dr.

No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures.

Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.	
	Superannuation.	Insurance.	Guarantee.		Salaries.	Special Assistance	Rent.	Travelling Expenses.	Sundries.		
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
5,595 29	51 92		9 17	Belleville.	2,908 02	666 35	345 00	1,158 75	578 26	5,656 38	
8,026 56	32 08		16 20	Hamilton.	6,699 76			1,263 96	111 12	8,074 84	
6,271 23	13 96	10 44	11 85	Ottawa.	4,316 40	308 18	250 00	1,232 67	200 23	6,307 48	
6,134 84	16 04		10 80	Toronto.	4,299 80			1,707 42	154 46	6,161 68	
5,616 48	28 04		9 00	Windsor.	3,799 76			1,654 73	199 03	5,653 52	
31,644 40	142 04	10 44	57 02	Ontario.	22,023 74	974 53	595 00	7,017 53	1,243 10	31,853 90	
8,527 68	61 30		15 90	Montreal.	6,866 28		126 75	1,278 48	333 37	8,604 88	
8,104 54	80 56	38 28	15 90	Quebec.	6,449 76			1,532 03	257 49	8,239 28	
4,669 65			9 00	St. Hyacinthe.	2,849 88	499 92		1,234 20	94 65	4,678 65	
2,245 89			5 40	Three Rivers.	1,549 92			691 71	9 66	2,251 29	
23,547 76	141 86	38 28	46 20	Quebec.	17,715 84	499 92	126 75	4,736 42	695 17	23,774 10	
3,495 04	15 96		8 78	St. John, N.B.	2,954 78			458 56	106 44	3,519 78	
1,311 18			3 60	Cape Breton.	850 00		50 00	394 45	20 33	1,314 78	
3,330 86			5 40	Halifax.	1,599 96	799 92	300 00	461 68	174 70	3,336 26	
1,846 77	19 96		5 40	Pictou.	1,649 92			152 41	69 80	1,872 13	
6,488 81	19 96		14 40	Nova Scotia.	4,099 88	799 92	350 00	1,008 54	264 83	6,523 17	
1,778 67			5 40	Charlottetown, P.E.I.	1,549 92			154 41	79 74	1,784 07	

WEIGHTS AND MEASURES, 1903-1904.

Dr.

No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures.

Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
	Superannuation.	Insurance.	Guaranteee.		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
6,000 47	4 04	.....	13 20	..... Winnipeg	3,921 39	378 31	.....	1,579 41	138 60	6,017 71
1,252 82	15 00	.....	5 40	... Calgary	949 92	.....	.....	323 30	.....	1,273 22
7,253 29	19 04	.....	18 60	..... Manitoba and N. W. Territories	4,871 31	378 31	.....	1,902 71	138 60	7,290 93
3,630 41	.....	.....	7 20	..... Victoria, B. C.	1,849 80	.....	180 00	1,484 86	122 95	3,637 61
3,146 15	.....	.....	.....	..... Chief Inspector	2,500 00	.....	.....	629 85	16 30	3,146 15
1,888 51	.....	.....	.....	..... General contingencies. ....	.....	.....	.....	.....	1,888 51	1,888 51
425 33	.....	.....	.....	..... Metric system .....	.....	.....	.....	.....	425 33	425 33
746 97	.....	.....	.....	..... Printing .....	.....	.....	.....	.....	746 97	746 97
178 30	.....	.....	.....	... Stationery .....	.....	.....	.....	.....	178 30	178 30
84,223 64	338 86	48 72	157 60	... .. Grand Totals.	57,565 27	2,652 68	1,251 75	17,392 88	5,906 24	84,768 82

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1903-1904.

DR. No. 20 (B).—OLD INSPECTION DIVISIONS in Account with Expenditures. CR.

Balances due by sundry persons, July 1, 1903.	Totals.	Divisions.	Balances due by sundry persons, June 30, 1904.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	.....Essex	39 56	39 56
33 53	33 53	.....Waterloo	33 53	33 53
73 09	73 09	.....Ontario.	73 09	73 09
0 33	0 33	.....Drummond.. ..	0 33	0 33
41 45	41 45	.....Laval	41 45	41 45
26 88	26 88	.....Montmorency.....	26 88	26 88
27 51	27 51	.....Richelieu.....	27 51	27 51
96 17	96 17	.....Quebec ...	96 17	96 17
24 00	24 00	.....Lunenburg, Nova Scotia.. .	24 00	24 00
193 26	193 26	.....Totals.....	193 26	193 26

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

No. 21.—GAS INSPECTION, 1903-1904.

INSPECTION Districts in Account with Revenue.

Cr.

Dr.

BALANCES DUE BY INSPECTORS, JULY 1, 1903.		DISTRICTS.				Totals.	
Stamps on hand.	Cash on hand.	Stamps issued to Inspectors.	Penalties.	Other Receipts.	Totals.	Districts.	Totals.
\$	cts.	\$	cts.	\$	cts.	\$	cts.
751 50					751 50	Barrie	65 50
739 75					739 75	Belleville	145 50
548 50		475 00			1,023 50	Berlin	274 50
345 25		825 00			1,170 25	Brockville	369 75
309 00					309 00	Cobourg	130 00
190 75					190 75	Cornwall	60 00
426 25		150 00			576 25	Guelph	250 50
1,917 00		3,312 50			5,229 50	Hamilton	3,128 25
624 00		200 00			824 00	Kingston	196 00
186 00					186 00	Listowel	44 75
799 25					4,554 25	London	2,733 25
68 75		3,750 00	5 00		331 25	Napanee	100 00
2,013 50		262 50			2,888 50	Ottawa	670 50
423 75		875 00			423 75	Owen Sound	132 50
931 50					931 50	Peterborough	137 50
620 75		250 00			870 75	Sarnia	261 75
1,030 50		175 00			1,205 50	Stratford	177 75
3,334 05		7,000 00			10,334 05	Toronto	6,991 00
15,260 05		17,275 00	5 00		32,540 05	Ontario	15,869 00
1,472 75		7,675 00			9,147 75	Montreal	8,013 25
565 75					565 75	Quebec	318 75
372 50					372 50	Sherbrooke	36 00
1,176 50					1,176 50	St. Hyacinthe	97 75
3,587 50		7,675 00			11,262 50	Quebec	8,465 75
758 00					758 00	Fredericton	51 50
1,102 25		250 00			1,352 25	St. John	505 50
1,860 25		250 00			2,110 25	New Brunswick	557 00

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1,752 50	250 00				2,002 50	496 50	1,506 00	2,002 50
896 25	25 00				921 25	130 50	790 75	921 25
1,306 25	437 50				1,743 75	870 25	873 50	1,743 75
790 25					790 25	39 00	751 25	790 25
1,127 25					1,127 25	64 00	1,063 25	1,127 25
1,591 75					1,591 75	220 00	1,371 75	1,591 75
882 00	175 00				1,057 00	248 00	809 00	1,057 00
4,391 25	175 00				4,566 25	571 00	3,995 25	4,566 25
29,054 05	26,087 50	5 00			55,146 55	26,960 00	28,186 55	55,146 55

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

Dr.

No. 22.—INSPECTION DISTRICTS in

Balances due by Inspectors, July 1, 1903.	Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DISTRICTS.
		Superannuation.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
	95 20	2 00		3 60	100 80	.. Barrie
	841 24	7 04		6 48	854 76	.. Belleville.....
	153 56			3 60	157 16	.. Berlin.....
	113 41				113 41	.. Brockville.....
	155 46	2 00		3 60	161 06	.. Cobourg.....
	124 40	2 00		3 60	130 00	.. Cornwall.....
	212 65	4 00		3 60	220 25	.. Guelph.....
	2,673 77	36 00		7 20	2,716 97	.. Hamilton
	167 11			0 34	167 45	.. Kingston.....
	187 40			3 60	191 00	.. Listowel
	1,473 95			3 60	1,477 55	.. London.....
	33 70				33 70	.. Napanee.....
	2,019 75			3 60	2,023 35	.. Ottawa.....
	317 40	4 00		3 60	325 00	.. Owen Sound.....
	165 45			3 60	169 05	.. Peterborough.....
	118 17			1 61	119 78	.. Sarnia
	211 95	4 00		3 60	219 55	.. Stratford.....
	3,453 65	34 04		7 31	3,495 00	.. Toronto
	12,518 22	95 08		62 54	12,675 84	..... Ontario
	3,157 23			5 40	3,162 63	.. Montreal.....
	1,471 48	25 96		3 60	1,501 04	.. Quebec.....
	143 40	3 00		3 60	150 00	.. Sherbrooke.....
	98 20			1 80	100 00	.. St. Hyacinthe.....
	4,870 31	28 96		14 40	4,913 67	... Quebec.....
	196 40			3 60	200 00	.. Fredericton
	1,189 56			3 60	1,193 16	.. St. John
	1,385 96			7 20	1,393 16	..... New Brunswick.....
	2,766 97	27 00		7 20	2,801 17	.. Halifax
12 88					12 88	.. Pictou
12 88	2,766 97	27 00		7 20	2,814 05	..... Nova Scotia.....
	406 32			3 60	409 92	..... Charlottetown, P.E.I.....
	441 65			3 60	445 25	..... Winnipeg, Man.....
	96 40			3 60	100 00	.. Nanaimo.....
	91 40		5 00	3 60	100 00	.. New Westminster
	437 30	6 00		3 60	446 90	.. Vancouver
	193 80	4 00		3 60	201 40	.. Victoria.....
	818 90	10 00	5 00	14 40	848 30	..... British Columbia.....
200 00					200 00	.. General
	1,356 17				1,356 17	.. General expenses
	378 43				378 43	.. Printing.....
	157 24				157 24	.. Stationery.....
212 88	25,100 17	161 04	5 00	112 94	25,592 03	..... Grand Totals.....

SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1903-1904.

Cr.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balance due by Inspectors, June 30, 1904.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
100 00				0 80		100 80
449 96	110 94	157 50	54 25	82 11		854 76
100 00			42 85	14 31		157 16
	99 96			13 45		113 41
100 00			30 60	30 46		161 06
100 00				30 00		130 00
200 00			6 00	14 25		220 25
2,499 96		18 00	123 80	75 21		2,716 97
38 70	15 00	22 50	25 55	65 70		167 45
100 00		73 50		17 50		191 00
1,100 00	24 00		258 90	94 65		1,477 55
			31 45	2 25		33 70
1,100 00	540 00	300 00	16 40	66 95		2,023 35
200 00		125 00				325 00
150 00			14 00	5 05		169 05
87 33		15 00	15 30	2 15		119 78
200 00			4 95	14 60		219 55
3,438 25			5 75	51 00		3,495 00
9,964 20	789 90	711 50	629 80	580 44		12,675 84
2,399 88	368 00	240 00	20 75	134 00		3,162 63
1,300 00		150 00		51 04		1,501 04
150 00						150 00
100 00						100 00
3,949 88	368 00	390 00	20 75	185 04		4,913 67
200 00						200 00
1,100 00			86 96	6 20		1,193 16
1,300 00			86 96	6 20		1,393 16
1,999 92		307 35	371 18	122 72		2,801 17
					12 88	12 88
1,999 92		307 35	371 18	122 72	12 88	2,814 05
357 49				52 43		409 92
300 00			119 25	26 00		445 25
100 00						100 00
100 00						100 00
300 00			82 00	64 90		446 90
200 00				1 40		201 40
700 00			82 00	66 30		848 30
					200 00	200 00
				1,356 17		1,356 17
				378 43		378 43
				157 24		157 24
18,571 49	1,157 90	1,408 85	1,309 94	2,930 97	212 88	25,592 03

W. J. GERALD,
Deputy Minister.

ELECTRIC LIGHT INSPECTION, 1903-1904.

No. 23.—INSPECTION DISTRICTS IN ACCOUNT WITH REVENUE.

CR.

DR.

BALANCES JULY 1, 1903.			DISTRICTS.		DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		BALANCES JUNE 30, 1904.		Totals.
Stamps on hand.	Cash on hand.				Registration Fees.	Inspection Fees.	Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,639 00	500 00	.....	Belleville.....	542 50	399 75	1,739 25	.....	2,681 50
1,808 25	912 50	.....	Hamilton.....	295 00	1,120 50	1,660 25	.....	3,075 75
1,943 00	975 00	.....	London.....	557 50	899 75	2,018 25	.....	3,475 50
6,550 00	2,000 00	.....	Ottawa.....	355 00	1,814 50	6,735 50	.....	8,905 00
7,914 25	3,000 00	.....	Toronto.....	785 00	3,380 25	7,335 50	198 50	11,699 25
19,914 50	7,387 50	.....	.....Ontario.....	2,535 00	7,614 75	19,488 75	198 50	29,837 00
3,634 00	4,050 00	.....	.....Montreal.....	150 00	3,259 50	4,424 50	.....	7,834 00
1,997 50	1,250 00	.....	.....Quebec.....	165 00	907 50	2,340 00	.....	3,412 50
234 00Sherbrooke.....	180 00	51 50	182 50	.....	414 00
1,064 25St. Hyacinthe.....	135 00	110 75	953 50	.....	1,199 25
258 50Three Rivers.....	60 00	68 25	190 25	.....	318 50
7,188 25	5,300 00	.....	.....Quebec.....	690 00	4,397 50	8,090 75	.....	13,178 25
2,013 25	1,425 00	.....	.....St. John, N.B.....	165 00	1,733 50	1,704 75	.....	3,603 25
2,040 25	575 00	.....	.....Halifax, N.S.....	365 00	801 75	1,813 50	.....	2,980 25
459 25	25 00	.....	.....Charlottetown, P.E.I.....	40 00	160 25	324 00	.....	524 25
1,244 75	1,362 50	.....	.....Winnipeg, Man.....	270 00	1,596 75	1,010 50	.....	2,877 25
2,075 50	2,350 00	.....	.....Vancouver.....	230 00	1,823 50	2,602 00	.....	4,655 50
1,312 25	725 00	.....	.....Victoria.....	65 00	695 75	1,341 50	.....	2,102 25
3,387 75	3,075 00	.....	.....British Columbia.....	295 00	2,519 25	3,943 50	.....	6,757 75
.....Dawson.....	75 60	.....	.....	.....	75 00
36,248 00	19,150 00	.....	.....Grand totals.....	4,435 00	18,823 75	36,375 75	198 50	59,833 00
.....	Less Refunds, as per Statement No. 16.....	1 00	.....	.....	.....	1 00
36,248 00	19,150 00	.....		4,434 00	18,823 75	36,375 75	198 50	59,832 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

ELECTRIC LIGHT INSPECTION, 1903-1904.

DR. No. 24.—Inspection Districts in Account with Expenditures.

CR.

Amount received from Department to meet expendi- tures.	Guarantee.	Totals.	DISTRICTS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.				Totals.
				Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
304 51		304 51	Belleville			294 01	10 50	304 51
112 80		112 80	Hamilton.....			107 60	5 20	112 80
166 90		166 90	London			165 50	1 40	166 90
93 80		93 80	Ottawa.....			81 40	12 40	93 80
260 94		260 94	Toronto ...			248 95	11 99	260 94
396 22		396 22	Montreal.....		364 00	20 65	11 57	396 22
41 06		41 06	Quebec.			10 41	30 65	41 06
72 70		72 70	Sherbrooke.....			67 95	4 75	72 70
343 90	1 80	345 70	St. Hyacinthe	300 00		45 15	0 55	345 70
565 88	0 07	565 95	Three Rivers.. ..	500 00		61 25	4 70	565 95
183 37		183 37	St. John.			174 83	8 54	183 37
200 65		200 65	Halifax			197 90	2 75	200 65
34 81		34 81	Charlottetown.....			14 45	20 36	34 81
11 65		11 65	Winnipeg				11 65	11 65
20 05		20 05	Victoria.....			9 45	10 60	20 05
3,393 52		3,393 52	Chief Electrical Engineer	3,131 12		91 11	171 29	3,393 52
1,679 01		1,679 61	General.....				1,679 01	1,679 01
123 62		123 62	Printing.. ..				123 62	123 62
39 74		39 74	Stationery.. ..				39 74	39 74
8,045 13	1 87	8,047 00	.....Totals.....	3,931 12	364 00	1,590 61	2,161 27	8,047 00

W. J. GERALD.

*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

	Amounts.	Totals.		Amounts.	Totals.
	\$ cts.	\$ cts.		\$ cts.	\$ cts.
To Stock on hand, July 1, 1903, viz. Wood Naphtha, 2,712·54 Proof Galls. = 1,614·61 Std. Galls. at \$1.40.		7,759 70	By Goods sold as follows— Methylated Spirits, 87,620·94 Proof Galls. = 12,347·25 Std. Galls. at \$1.08.		
Methylated Spirits, 4,268·79 Proof Galls. = 2,088·96 Std. Galls. No. 1 at \$1.10	2,260 40		34,205·68 " at \$1.10.	13,334 92	
489·26 " No. 2 at \$1.50	2,297 86		6,598·31 " at \$1.50.	37,626 10	
Alcohol, 5,260·20 Proof Galls at 25c.	733 89		Drums, 199 at \$10; 15 at \$8	9,897 19	
Drums, 58 at \$10.	1,315 05		Barrels, 602 at \$3; 1,399 at \$2.50.	2,110 00	
Barrels, 229 at \$2.50.	580 00		Cans, cartage and packing.	5,303 50	
	572 50		1 damaged drum (sold).	5 05	
			1 can	2 00	
			2 Barrels Alcohol, 138·10 Proof Galls. (sold).	6 90	
To Stock sold in 1902-03 and not paid until after July 1, 1903.		2,412 16	By Stock sold and not paid for, up to June 30, 1904— Methylated Spirits, 2,376·96 Proof Galls. =		2,363 59
633·06 Std. Galls. at \$1.08	683 70		479·06 Std. Galls. at \$1.08.	517 36	
712·34 " at \$1.10	783 57		703·20 " at \$1.10.	773 51	
288·83 " at \$1.50.	433 24		248·41 " at \$1.50.	372 60	
Drums, 8 at \$10.	80 00		Drums, 7 at \$10	70 00	
Barrels, 75 at \$2.50	187 50		Barrels, 16 at \$2.50.	40 00	
846·62 Proof Galls. Alcohol purchased at 25c. per gall. and not entered in warehouse until after June 30, 1903, and 13 barrels at \$2.50.	244 15		2,000·45 Proof Galls. Alcohol, purchased at 25c. per gall. and not entered in warehouse until after June 30, 1904, and 30 barrels at \$3.00.	590 12	
To Disbursements for purchases, &c.		43,232 55	By Goods used in manufacture— Wood Naphtha, 23,417·78 Proof Galls. = 13,929·26 Std. Galls.		
Alcohol, 61,750·78 Proof Galls. at 25c.	15,437 70		Alcohol, 66,052·35 Proof Galls.		
" 4,042·83 " at 30c.	1,212 85		Barrels destroyed, 74.		
Wood Naphtha, 23,046·94 Proof Galls. = 13,708·51 Std. Galls. at \$1.40.	19,191 92				
Drums, 202 at \$10.	2,020 00		By Stock on hand, June 30, 1903.		7,571 10
" 15 at \$8.	120 00		Wood Naphtha, 2,341 70 Proof Galls. = 1,393·86 Std. Galls. at \$1.40	1,951 40	
Barrels, 693 at \$3.	2,079 00		Methylated Spirits, 4,722·84 Proof Galls. = 338· Std. Galls., special at \$1.10.	371 80	
" 1,317 at \$2.50.	3,292 50		1,940·93 " No. 1, at \$1.10.	2,135 02	
Sundries	40 50		573·35 " No. 2, at \$1.50.	860 02	
	43,394 47				
Less freight and cartage.	161 92				

To other expenses as follows					
Rent of warehouse.....					1,112 86
Salaries.....	800 00				630 00
Retirement	4,813 73				510 00
Freight.....	91 66				
Stationery, \$12.94; printing, \$30.31, lithographing, \$40; Parliamentary Pubs., \$3.84.....	751 25				
Sundries, including rent of motor power, heating, lighting, &c.....	87 09				
	838 78				
Manufactured during the year— Methylated Spirits, 87,745.67 Proof Galls. = 53,230.88 Std. Galls.....					
Net profit.....			17,443 46		
Total.....			78,260 38	Total.....	78,260 38

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

No. 26— STATEMENT showing the Amounts voted, and the Expenditures authorized for each service for the Year ended June 30, 1904.

Services.	Grants.	Expenditures.	Over-Expenditures.	Under-Expenditures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary	7,000 00	7,000 00	.....	.....
Departmental salaries	37,460 00	*37,794 36	334 36	.....
" contingencies	7,400 00	6,438 22	.....	961 78
Excise salaries	355,145 62	342,556 02	.....	12,589 60
" contingencies.	63,000 00	62,197 71	.....	802 29
" " on account of stamps..	42,000 00	42,000 00	.....	.....
Commission to Customs officers.	5,500 00	5,483 66	.....	16 34
Duty pay	7,000 00	6,500 79	.....	499 21
" other than special surveys	1,000 00	700 00	.....	300 00
Preventive service	13,000 00	11,497 34	.....	1,502 66
Minor Expenditure	1,000 00	33 41	.....	966 59
Tobacco stamps commission.	100 00	80 67	.....	19 33
Weights and measures salaries	61,050 00	57,565 27	.....	3,484 73
" " contingencies	33,500 00	27,203 55	.....	6,296 45
Gas and electric light inspection salaries	22,750 00	22,502 61	.....	247 39
" " contingencies.	12,000 00	10,923 54	.....	1,076 46
Adulteration of food	30,000 00	20,994 55	.....	9,005 45
Methylated spirits	60,000 00	50,645 06	.....	9,354 94
L. A. Fréchette, translation	100 00	100 00	.....	.....
Provisional Allowance	500 00	99 96	.....	400 04
E. F. Busby	500 00	500 00	.....	.....
	760,005 62	712,816 72	334 36	47,523 26

* \$1,103.65 should be charged to Consolidated Revenue, leaving a balance of \$769.29 unexpended.

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX A

STATISTICS

DIVISIONS.	LICENSESES.		GRAIN, &c., USED FOR DISTILLATION.								Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected ex-Manufactory, on Deficiencies and Assessments.		Total Duty Collected ex-Manufactory, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.	Galls.	\$ cts.			\$ cts.		
Belleville, Ont.....	1	250	174,000	3,375,600	1,009,200	34,800				4,593,600	273,427·26			250 00	
Guelph " ...	1	250	460,540	6,240,000	1,302,000	67,060				8,069,600	468,350·06	402·15	764 09	1,014 09	
Hamilton "	1	250	205,190	3,441,165	711,965	22,005	514,075			4,894,400	291,883·97			500 00	
Perth "	2	500	366,951							366,951	19,784·60	0·78	1 50	251 50	
Prescott "	1	250	365,730	7,479,450	1,394,496	91,408				9,331,084	534,622·09			250 00	
Toronto "	1	250	1,272,481	20,928,035	4,576,255	266,880				27,043,651	1,632,184·44	3,087·91	5,867 03	6,117 03	
Windsor "	1	250	1,865,359	23,832,000	5,242,780	198,600				31,138,739	1,783,585·63	2·21	530 47	780 47	
Totals.....	8	2,000	4,710,251	65,296,250	14,236,696	680,753	514,075			85,438,025	5,003,838·05	3,493·05	7,163 09	9,163 09	
Joliette, Que.....	1	250	1,372,520	1,112,330	1,346,050		33,100			3,864,000	196,205·03			250 00	
Montreal "	2	375						7,993,675			422,687·47	2,964·72	5,632 97	6,007 97	
St. Hyacinthe, Que.	1	125	47,237	831,709	152,508	9,461				1,040,915	55,423·32			125 00	
Totals.....	4	750	1,419,757	1,944,039	1,498,558	9,461	33,100	7,993,675		4,904,915	674,315·82	2,964·72	5,632 97	6,382 97	
Grand Totals..	12	2,750	6,130,008	67,240,289	15,735,254	690,214	547,175	7,993,675		90,342,940	5,678,153·87	6,457·77	12,796 06	15,546 06	

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 2.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1903 and 1904.

PROVINCES.	LICENSES.		GRAIN, &C., USED FOR DISTILLATION.							Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected ex-Manufactories and Assessments.		Total Duty Collected ex-Manufactory, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.						
			Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.					
1903.		\$								Lbs.	Galls.	Galls.	\$ cts.	\$ cts.
	8	2,000	3,189,591	48,418,792	10,715,607	475,602	2,036,962	.....	64,836,554	3,801,514·63	1,019·09	2,051 67	4,051 67
	2	500	1,245,725	1,097,120	1,319,410	.....	.....	1,514,687	3,662,255	262,088·58	.....	.....	500 00
Totals.....	10	2,500	4,435,316	49,515,912	12,035,017	475,602	2,036,962	1,514,687	68,498,809	4,063,603·21	1,019·09	2,051 67	4,551 67	
1904.														
	8	2,000	4,710,251	65,206,250	14,236,696	680,753	514,075	.....	85,438,025	5,003,838·05	3,493·05	7,163 09	9,163 09
	4	750	1,419,757	1,944,039	1,498,558	9,461	33,100	7,993,675	4,904,915	674,315·82	2,964·72	5,632 97	6,382 97	
Totals.....	12	2,750	6,130,008	67,240,289	15,735,254	690,214	547,175	7,993,675	90,342,940	5,678,153·87	6,457·77	12,796 06	15,546 06	

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904..

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries in the

DIVISIONS.	In Process, including Deficiencies, brought forward.	Manufactured during the year, including surpluses.	RETURNED TO DISTILLERY FOR REDISTILLATION.		Received from other sources, Duty paid.
			Duty Paid.	In Bond.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont.....	1,853 97	273,427 26	... ..	123 69	1,726 45
Guelph "	21,164 03	468,350 06	.....	67 35	2,018 30
Hamilton "	654 60	291,883 97	.....	32,019 75	325 86
Perth "	101 04	19,784 60	.....	.....	.....
Prescott "	23,572 57	534,622 09	.....	1,333 15	697 31
Toronto "	9,209 36	1,632,184 44	848 46	573,172 08	2,337 09
Windsor "	52,707 19	1,783,585 63	.....	142,106 54	141 94
Totals	109,262 76	5,003,838 05	848 46	748,822 56	7,246 95
Joliette, Que.....	2,867 62	196,205 03	.....	.....	.....
Montreal "	5,472 12	422,687 47	.....	.....	.....
St. Hyacinthe, Que.....	.....	55,423 32	.....	.....	.....
Totals	8,339 74	674,315 82	.....	.....	.....
Grand Totals	117,602 50	5,678,153 87	848 46	748,822 56	7,246 95

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

Dominion of Canada during the year ended June 30, 1904.

Totals.	Warehoused during the year.	Fusel Oil written off.	Written off.	Deficiencies on which duty was collected.	In Process, including Deficiencies carried forward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
277,131·37	273,502·45	1,853·97	.....	.....	1,774·95	277,131·37
491,599·74	475,257·77	1,363·50	.....	402·15	14,576·32	491,599·74
324,884·18	323,649·17	208·86	.....	.....	1,026·15	324,884·18
19,885·64	19,390·05	.....	.....	·78	494·81	19,885·64
560,225·12	534,064·09	810·58	.....	.....	25,350·45	560,225·12
2,217,751·43	2,188,971·98	3,070·91	9,085·49	3,087·91	13,535·14	2,217,751·43
1,978,541·30	1,866,548·88	5,111·69	.....	2·21	106,878·52	1,978,541·30
5,870,018·78	5,631,384·39	12,419·51	9,085·49	3,493·05	163,636·34	5,870,018·78
199,072·65	191,558·08	.....	.....	.....	7,514·57	199,072·65
428,159·59	397,007·97	2,478·95	.....	2,964·72	25,707·95	428,159·59
55,423·32	53,488·27	.....	.....	.....	1,935·05	55,423·32
682,655·56	642,054·32	2,478·95	.....	2,964·72	35,157·57	682,655·56
6,552,674·34	6,323,438·71	14,898·46	9,085·49	6,457·77	198,793·91	6,552,674·34

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—WAREHOUSE RETURN

Remaining in Warehouse from last year.	Warehoused	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.		Galls.	\$ cts.
579,396·60	273,502·45	.....	32,901·50	885,800·55	Belleville, Ont.	64,799·27	123,118 48
7,011·13	.....	.....	24,111·27	31,122·40	Brantford "	16,955·29	32,215 13
724·76	.....	.....	4,485·71	5,210·47	Cornwall "	4,702·73	8,935 38
824,555·07	475,257·77	.....	98,632·10	1,398,444·94	Guelph "	282,226·39	536,230 73
525,321·35	323,649·17	.....	116,891·32	965,864·75	Hamilton "	137,457·25	261,175 42
	*2·91	.....	.....	.....	.....	.....	.....
3,086·44	.....	.....	51,111·49	54,197·93	Kingston "	41,177·35	78,248 85
6,428·04	.....	.....	36,201·48	42,629·52	London "	37,368·15	71,001 25
24,102·88	.....	.....	148,550·02	172,652·90	Ottawa "	148,972·98	283,147 12
6,106·82	.....	.....	65,793·62	71,900·44	" Gvt.Wse. "	.....	.....
.....	.....	.....	106·03	106·03	" Dep.Lab. "	.....	.....
1,133·33	.....	.....	13,717·50	14,850·83	Owen Sound "	13,452·18	25,561 63
67,379·80	19,390·05	.....	37,486·99	124,256·84	Perth "	46,873·56	89,293 39
6,165·05	.....	.....	26,910·64	33,075·69	Peterboro' "	25,271·44	48,019 58
3,629·81	.....	.....	18,797·23	22,427·04	Port Arthur "	18,494·75	35,152 13
742,417·44	534,064·09	189,260·32	27,624·05	1,493,365·90	Prescott "	25,413·86	105,064 45
802·69	.....	.....	7,748·32	8,551·01	St.Cath'ines "	7,463·55	14,181 58
2,625·56	.....	.....	17,581·78	20,207·34	Stratford "	18,626·81	35,398 26
2,830,536·49	2,188,971·98	.....	221,712·40	5,241,220·87	Toronto "	435,477·47	820,111 71
4,421,482·62	1,866,548·88	10,517·57	48,046·47	6,346,595·54	Windsor "	204,980·52	390,548 82
10,052,905·88	5,681,384·39	199,777·89	998,409·92	16,932,480·99	..Totals.....	1,529,713·55	2,957,403 91
	*2·91	.....	.....	.....	.....	.....	.....
352,102·21	191,558·08	.....	24,708·01	568,368·30	Joliette, Que.	32,857·03	62,562 10
165,802·64	397,007·97	.....	985,920·16	1,548,730·77	Montreal "	872,729·77	1,641,796 77
31,678·65	.....	.....	269,357·82	301,036·47	Quebec "	270,667·80	514,449 14
15,017·56	53,488·27	.....	105,301·36	173,807·19	St. Hya'nthe "	80,669·21	153,372 65
5,720·85	.....	25,548·28	79,526·80	110,795·93	Sherbrooke "	80,422·46	160,496 93
6,512·51	.....	.....	35,585·45	42,097·96	Three Rivers "	37,274·35	70,847 35
576,834·42	642,054·32	25,548·28	1,500,399·60	2,744,836·62	..Totals.....	1,374,620·62	2,603,524 94
10,728·23	.....	.....	94,938·83	105,667·06	St. John, N.B.	77,947·49	148,114 57
5,097·70	.....	.....	41,586·31	46,684·01	Halifax, N.S..	33,203·65	63,098 09
193·40	.....	.....	4,758·58	4,951·98	Pictou " ..	4,619·71	8,777 45
5,291·10	.....	.....	46,344·89	51,635·99	..Totals.....	37,823·36	71,875 54
68·02	.....	.....	.....	68·02	Charlot'n,P.E.I	68·02	129 26
46,957·22	.....	.....	274,043·67	321,000·89	Winnipeg, Mn.	272,632·03	517,380 34
9,636·49	.....	.....	35,342·56	44,979·05	Calgary, N.W.T	30,975·65	58,864 54
40,601·03	.....	.....	98,147·68	138,748·71	Vancouver, B.C	91,188·14	173,281 06
27,574·11	.....	.....	70,157·08	97,731·19	Victoria "	57,264·05	108,824 88
68,175·14	.....	.....	168,304·76	236,479·90	..Totals.....	148,452·19	282,105 94
5,878·61	.....	.....	8,694·67	14,573·28	Dawson, Y.T..	9,054·45	17,203 85
8,612·54	.....	.....	.....	8,612·54	Sundries....	.....	.....
10,785,087·65	6,323,438·71	225,326·17	3,126,478·90	20,460,334·34	Grand Totals..	3,481,287·36	6,656,602 89
	*2·91	.....	.....	.....	.....	.....	.....

* Surplus. || This amount includes \$67,597.85 collected on imported spirits used in bonded factories, at 30c. per gallon.

SESSIONAL PAPER No. 12

for the year ended June 30, 1904.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
190,254·93	123 69	5,391·20	1,485·14	151·01	.....	623,595·31	885,800·55
141·50	9,629·33	4,396·28	31,122·40
.....	507·74	5,210·47
113,276·88	67·35	26,759·27	1,986·11	17,769·80	.....	956,359·14	1,398,444·94
195,364·88	32,019·75	9,478·44	178·95	370·03	20,532·91	570,462·54	965,864·75
.....	15·24	8,162·34	4,843·00	54,197·93
102·42	20·66	.....	5,138·29	42,629·52
.....	260 40	.....	200·64	23,218·88	172,652·90
.....	138·10	.....	‡66,052·35	5,709·99	71,900·44
.....	106·03	.....	.....	.....	106·03
.....	1,398·65	14,850·83
2,995·28	583·38	.....	.....	.....	73,804·62	124,256·84
.....	7,804·25	33,075·69
.....	3,932·29	22,427·04
316,424·19	1,333·15	4,317·51	617·89	1,746·33	189,260·32	954,252·65	1,493,365·90
149·53	45·00	.....	892·93	8,551·01
.....	1,580·53	20,207·34
1,096,403·18	573,172·08	12,371·95	4,105·43	3,944·22	62,824·20	3,052,922·34	5,241,220·87
984,494·04	142,106·54	57,842·71	842·93	153,300·25	10,517·57	4,792,510·98	6,346,595·54
2,899,606·83	748,822·56	116,744·46	9,720·98	177,362·54	301,127·31	11,083,330·41	16,932,480·99
.....	‡66,052·35	.....	.....
136,359·87	660·75	.....	.....	.....	398,490·65	568,368·30
62,391·50	119·58	.....	175·20	48,941·63	564,373·09	1,548,730·77
.....	480·15	.....	.....	29,888·52	301,036·47
3,829·84	22,471·09	66,837·05	173,807·19
.....	25,548·28	4,825·19	110,795·93
.....	4,823·61	42,097·96
202,581·21	780·33	480·15	175·20	96,961·00	1,069,238·11	2,744,836·62
1,207·69	7,574·65	18,937·23	105,667·06
4,758·58	192·67	.....	8,529·11	46,684·01
.....	332·27	4,951·98
4,758·58	192·67	.....	8,861·38	51,635·99
.....	68·02
1,137·29	18·13	.....	47,213·44	321,000·89
599·08	13,404·32	44,979·05
2,533·72	155·26	.....	44,871·59	138,748·71
14,054·50	72·60	2,387·06	.....	23,952·98	97,731·19
16,538·22	72·60	2,542·32	.....	68,824·57	236,479·90
.....	5,518·83	14,573·28
.....	8,612·54	8,612·54
3,126,478·90	748,822·56	117,524·79	10,273·73	180,290·86	405,662·96	12,323,940·83	20,460,334·34
.....	‡66,052·35	.....	.....

‡ Used in the manufacture of methylated spirits at the Government warehouse, Ottawa.

W. J. GERALD,
Deputy Minister.

4-5 EDWARD VII., A. 1905

APPENDIX A—Continued—SPIRITS..

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Ware- housed.	Imported.	Received from other Divisions..	Totals.	PROVINCES.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1903.	Galls.	\$ cts.
10,038,804·52	^{*5·96} 4,696,883·13	171,228·55	856,159·46	15,763,081·62	Ontario.....	1,435,682·49	2,773,236 52
399,258·52	256,692·08	^{†115·54} 57,251·21	1,410,124·96	2,123,442·31	Quebec.....	1,256,729·28	2,406,132 01
13,219·94	.....	.....	82,078·04	95,297·98	New Brunswick.	76,605·79	145,555 83
6,076·97	.....	.....	31,372·95	37,449·92	Nova Scotia	31,362·62	59,594 56
409·67	.....	.....	166·73	576·40	P. E. Island....	508·38	965 84
34,716·97	.....	.....	246,348·02	281,064·99	Manitoba.	232,003·75	440,515 74
8,040·61	.....	.....	26,631·55	34,672·16	N. W. Territory	25,035·67	47,574 44
54,268·12	.....	.....	177,213·86	231,481·98	B. Columbia....	145,371·30	276,247 65
.....	.....	.....	10,327·45	10,327·45	Yukon Territory	4,448·84	8,452 63
8,612·54	.....	.....	.....	8,612·54	Sundries.....	.....	.....
10,563,407·86	^{*5·96} 4,953,575·21	^{†115·54} 228,479·76	2,840,423·02	18,586,007·35	.... Totals.....	3,207,748·12	6,158,275 22
1904.							
10,052,905·88	^{*2·91} 5,681,384·39	199,777·89	998,409·92	16,932,480·99	Ontario.....	1,529,713·55	2,957,403 91
576,834·42	642,054·32	25,548·28	1,500,399·60	2,744,836·62	Quebec.....	1,374,620·62	2,603,524 94
10,728·23	.....	.....	94,938·83	105,667·06	New Brunswick.	77,947·49	148,114 57
5,291·10	.....	.....	46,344·89	51,635·99	Nova Scotia	37,823·36	71,875 54
68·02	.....	.....	.....	68·02	P. E. Island....	68·02	129 26
46,957·22	.....	.....	274,043·67	321,000·89	Manitoba.....	272,632·03	517,380 34
9,636·49	.....	.....	35,342·56	44,979·05	N. W. Territory	30,975·65	58,864 54
68,175·14	.....	.....	168,304·76	236,479·90	B. Columbia....	148,452·19	282,105 94
5,878·61	.....	.....	8,694·67	14,573·28	Yukon Territory	9,054·45	17,203 85
8,612·54	.....	.....	.....	8,612·54	Sundries.....	.....	.....
10,785,087·65	^{*2·91} 6,323,438·71	225,326·17	3,126,478·90	20,460,334·34	.... Totals.....	3,481,287·36	6,656,602 89

* Surplus. † Seizure.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

Returns for the Years ended June 30, 1903 and 1904.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,671,741·29	870,230·91	229,519·86	7,556·57	154,193·81	{ +68,414·23 272,806·58 }	10,052,505·88	15,763,081·62
149,677·51	130·31	393·86	712·69	138,964·24	576,834·42	2,123,442·31
1,094·70	9·49	6,859·77	10,728·23	95,297·98
682·66	113·54	.....	5,291·10	37,449·92
.....	68·02	576·40
1,987·36	116·66	.....	46,957·22	281,064·99
.....	9,636·49	34,672·16
15,239·50	175·86	2,520·18	.....	68,175·14	231,481·98
.....	5,878·61	10,327·45
.....	8,612·54	8,612·54
2,840,423·02	870,230·91	229,650·17	8,126·29	157,666·37	{ 418,630·59 +68,444·23 }	10,785,087·65	18,586,007·35
2,899,606·83	748,822·56	116,744·46	9,720·98	177,362·54	{ +66,052·35 301,127·31 }	11,083,330·41	16,932,480·99
262,581·21	780·33	480·15	175·20	96,961·00	1,069,238·11	2,744,836·62
1,207·69	7,574·65	18,937·23	105,667·06
4,758·58	192·67	.....	8,861·38	51,635·99
.....	68·02
1,137·29	18·13	.....	47,213·44	321,000·89
599·08	13,404·32	44,979·05
16,588·22	72·60	2,542·32	.....	68,824·57	236,479·90
.....	5,518·83	14,573·28
.....	8,612·54	8,612·54
3,126,478·90	748,822·56	117,524·79	10,273·73	180,290·86	{ +66,052·35 405,662·96 }	12,323,940·83	20,460,334·34

† Used in the manufacture of methylated spirits at the Government warehouse, Ottawa.

	1903.	1904.
Total duty collected ex-manufactory and ex-warehouse...	\$ 6,160,326 89	\$ 6,669,398 95
" " on licenses.....	2,500 00	2,750 00
Totals.....	\$ 6,162,826 89	\$ 6,672,148 95

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued.—MALT.

No. 6.—RETURN of Manufactures for the Year ended June, 30, 1904.

DIVISIONS.	LICENSES.		Grain Placed in Steep.	Malt Manufactured.	Warehoused.	Total Duty collected ex- manufac- tory, including License Fees.
	No.	Fees.				
		\$	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont	1	50	313,423	248,606	248,606	50 00
Brantford "	2	100	584,949	467,535	467,535	100 00
Guelph "	7	750	8,374,266	6,716,690	6,716,690	750 00
Hamilton "	3	500	7,583,254	6,126,998	6,126,998	500 00
Kingston "	2	250	6,565,249	5,241,500	5,241,500	250 00
London "	3	450	5,710,658	4,530,941	4,530,941	450 00
Ottawa "	1	100	710,243	562,833	562,833	100 00
Owen Sound "	1	200	2,701,574	2,127,890	2,127,890	200 00
Perth "	2	100	437,969	357,481	357,481	100 00
Peterborough, Ont	2	150	795,705	618,844	618,844	150 00
Prescott "	3	200	1,914,720	1,509,211	1,509,241	200 00
St. Catharines "	2	100	924,524	741,516	741,516	100 00
Stratford "	1	200	7,365,300	5,835,160	5,835,160	200 00
Toronto "	10	1,400	19,711,491	15,630,447	15,630,447	1,400 00
Windsor "	1	200	3,876,000	3,117,800	3,117,800	200 00
Totals.....	41	4,750	67,569,325	53,833,482	53,833,482	4,750 00
Montreal, Que	3	600	12,352,951	9,879,148	9,879,148	600 00
Quebec "	1	150	1,467,293	1,177,930	1,177,930	150 00
Totals.....	4	750	13,820,244	11,057,078	11,057,078	750 00
Halifax, N.S.	1	150	617,259	489,979	489,979	150 00
Winnipeg, Man ..	1	150	1,779,210	1,406,170	1,406,170	150 00
Calgary, N.W.T ..	3	300	2,119,808	1,717,219	1,717,219	300 00
Grand Totals	50	6,100	85,905,846	68,503,928	68,503,928	6,100 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued.*—MALT.

No. 7.—COMPARATIVE Statement of Manufactures for the Years ended June 30,
1903 and 1904.

PROVINCES.	LICENSES.		Grain Placed in Steep.	Malt Manufactured.	Warehoused.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.				
1903.		\$	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario	43	5,125	66,149,355	52,194,736	52,194,736	5,125 00
Quebec	4	750	13,467,618	10,777,201	10,777,201	750 00
Nova Scotia	1	150	777,827	615,570	615,570	150 00
Manitoba	2	200	1,861,846	1,508,445	1,508,445	200 00
N. W. Territories	3	275	1,743,921	1,396,208	1,396,208	275 00
Totals.. . . .	53	6,500	84,000,567	66,492,160	66,492,160	6,500 00
1904.						
Ontario	41	4,750	67,569,325	53,833,482	53,833,482	4,750 00
Quebec	4	750	13,820,244	11,057,078	11,057,078	750 00
Nova Scotia	1	150	617,259	489,979	489,979	150 00
Manitoba	1	150	1,779,210	1,406,170	1,406,170	150 00
N. W. Territories	3	300	2,119,808	1,717,219	1,717,219	300 00
Totals	50	6,100	85,905,846	68,503,928	68,503,928	6,100 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—MALT.

DR.

No. 8—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
32,142	248,606	1,578	67,630	.....	349,956	.... Belleville, Ont.
237,992	467,535	9,820	220,000	.....	935,347	.... Brantford "
3,474,841	6,716,690	82,880	850,160	.....	11,124,571	.... Guelph "
2,019,464	6,126,998	56,726	131,000	.....	8,334,188	.... Hamilton "
3,069,862	5,241,500	61,970	180	.....	8,373,512	.... Kingston "
2,488,679	4,530,941	46,862	281,222	.....	7,347,704	.... London "
99,434	562,833	7,514	79,175	.....	748,956	.... Ottawa "
1,522,376	2,127,890	16,381	639,800	.....	4,306,447	.... Owen Sound "
9,028	357,481	129	35,000	.....	401,638	.... Perth "
688,610	618,844	34,011	320,000	.....	1,661,465	.... Peterborough "
49,227	.....	.....	80,000	.....	129,227	.... Port Arthur "
687,694	1,509,241	13,966	.....	.....	2,210,901	.... Prescott "
91,448	741,516	4,384	407,200	.....	1,244,548	.... St. Catharines "
2,383,142	5,835,160	36,810	348,880	.....	8,603,992	.... Stratford "
6,549,994	15,630,447	97,484	1,659,200	129,460	24,066,585	.... Toronto "
1,109,040	3,117,890	10,660	481,400	1,680	4,720,580	.... Windsor "
24,512,973	53,833,482	481,175	5,600,847	131,140	84,559,617	..... Totals.....
33,555	.....	19,540	1,348,410	.....	1,401,505	.... Joliette, Que.
5,241,671	9,879,148	108,314	2,637,440	10,000	17,876,573	.... Montreal "
137,072	1,177,930	.....	2,606,476	.....	3,921,478	.... Quebec "
.....	.....	.....	57,000	3,500	60,500	.... St. Hyacinthe "
80,600	.....	.....	1,360,000	.....	1,440,600	.... Sherbrooke "
5,492,898	11,057,078	127,854	8,009,326	13,500	24,700,656	..... Totals.....
62,096	.....	.....	1,400,000	.....	1,462,096	.... St. John, N.B.
.....	.....	.....	40,000	.....	40,000	.... Pictou, N.S.
192,034	489,979	2,490	2,531,400	.....	3,215,903	.... Halifax "
192,034	489,979	2,490	2,571,400	.....	3,255,903	..... Totals.....
541,381	1,406,170	10,734	1,523,710	162,539	3,644,534	.... Winnipeg, Man.
490,434	1,717,219	1,339	80,000	210,063	2,499,055	.... Calgary, N.W.T.
122,384	.....	.....	315,866	2,365,873	2,804,123	.... Vancouver, B.C.
40,010	.....	.....	288,100	1,215,104	1,543,214	.... Victoria "
162,394	.....	.....	603,966	3,580,977	4,347,337	..... Totals.....
.....	.....	.....	.....	59,999	59,999	.... Dawson, Yukon Ter.
31,454,210	68,503,928	623,592	19,789,249	4,158,218	124,529,197	.... Grand Totals.....

SESSIONAL PAPER No. 12

the Year ended June 30, 1904.

CR.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
346,130	5,191 95	180	.....	.....	3,646	349,956
744,481	11,167 19	.....	.....	.....	190,866	935,347
5,542,909	83,143 64	2,600,398	36,000	.....	2,945,264	11,124,571
5,282,120	79,231 80	1,260,000	.....	.....	1,792,068	8,334,188
2,899,572	43,493 58	4,004,540	.....	.....	1,469,400	8,373,512
4,725,762	70,887 20	40,000	.....	.....	2,581,942	7,347,704
533,386	8,000 79	.....	.....	.....	215,570	748,956
1,395,114	20,926 71	2,206,560	80,000	.....	624,773	4,306,447
13	0 20	.....	.....	375,966	25,659	401,638
978,544	14,678 16	320,000	36,000	1,000	325,921	1,661,465
114,553	1,718 30	.....	.....	.....	14,674	129,227
1,416,162	21,242 45	242,547	.....	.....	552,192	2,210,901
1,115,512	16,732 68	.....	.....	.....	129,036	1,244,548
3,489,594	52,343 91	4,048,082	.....	.....	1,066,316	8,603,992
13,818,870	207,283 05	1,573,090	.....	720	8,673,905	24,066,585
3,002,780	45,041 70	216,000	.....	503,100	998,700	4,720,580
45,405,502	681,083 31	16,511,397	152,000	880,786	21,609,932	84,559,617
.....	.....	.....	.....	1,372,520	28,985	1,401,505
11,251,652	168,774 78	2,853,886	196,000	.....	3,575,035	17,876,573
3,809,478	57,141 99	.....	.....	.....	112,000	3,921,478
60,500	907 50	.....	.....	.....	.....	60,500
1,385,630	20,784 45	.....	.....	.....	54,970	1,440,600
16,507,260	247,608 72	2,853,886	196,000	1,372,520	3,770,990	24,700,656
1,385,162	20,777 43	.....	.....	.....	76,934	1,462,096
.....	.....	40,000	.....	.....	.....	40,000
2,981,744	44,726 16	.....	28,936	.....	205,223	3,215,903
2,981,744	44,726 16	40,000	28,936	.....	205,223	3,255,903
3,335,742	50,036 12	.....	.....	.....	308,792	3,644,534
1,653,098	24,796 46	383,966	.....	.....	461,991	2,499,055
2,566,620	38,499 46	.....	.....	.....	237,503	2,804,123
1,540,864	23,112 77	.....	.....	.....	2,350	1,543,214
4,107,484	61,612 23	.....	.....	.....	239,853	4,347,337
54,355	815 35	.....	.....	.....	5,644	59,999
75,430,347	1,131,455 78	19,789,249	376,936	2,253,306	26,679,359	124,529,197

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MALT.

DR. No. 9—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1903.
24,411,407	52,194,736	570,778	6,834,852	341,750	84,353,523	..Ontario.....
4,339,971	10,777,201	129,942	8,659,337	8,160	23,914,611	..Quebec
80,266	.....	.....	1,432,000	.....	1,512,266	..New Brunswick.....
93,217	615,570	3,359	2,292,000	.....	3,004,146	..Nova Scotia.....
12,960	.....	.....	117,000	.....	129,960	..Prince Edward Island..
493,801	1,508,445	25,513	1,020,000	.....	3,047,759	..Manitoba.....
576,258	1,396,208	10,000	.....	48,459	2,030,925	..N. W. Territories
249,049	.....	.....	428,010	3,197,747	3,874,806	..British Columbia.....
30,256,929	66,492,160	739,592	20,783,199	3,596,116	121,867,996	.....Totals.....
						1904.
24,512,973	53,833,482	481,175	5,600,847	131,140	84,559,617	..Ontario
5,492,898	11,057,078	127,854	8,009,326	13,500	24,700,656	..Quebec
62,096	.....	.....	1,400,000	.....	1,462,096	..New Brunswick.....
192,034	489,979	2,490	2,571,400	.....	3,255,903	..Nova Scotia.....
541,381	1,406,170	10,734	1,523,710	162,539	3,644,534	..Manitoba.....
490,434	1,717,219	1,339	80,000	210,063	2,499,055	..N. W. Territories
162,394	.....	.....	603,966	3,586,977	4,347,337	..British Columbia.....
.....	.....	.....	.....	59,999	59,999	..Yukon Territory.....
31,454,210	68,503,928	623,592	19,789,249	4,158,218	124,529,197	.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1903 and 1904.

CR.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
41,347,837	620,218 40	17,887,614	192,000	413,099	24,512,973	84,353,523
14,735,367	221,030 38	2,321,575	42,480	1,322,291	5,492,898	23,914,611
1,370,170	20,552 55	80,000	.....	.....	62,096	1,512,266
2,705,552	40,583 28	54,000	52,560	.....	192,034	3,004,146
93,960	1,409 40	36,000	.....	.....	.....	129,960
2,506,378	37,595 67	.....	.....	.....	541,381	3,047,759
1,144,481	17,167 28	396,010	.....	.....	490,434	2,030,925
3,704,412	55,566 04	8,000	.....	.....	162,394	3,874,806
67,608,157	1,014,123 00	20,783,199	287,040	1,735,390	31,454,210	121,867,996
45,405,502	681,083 31	16,511,397	152,000	880,786	21,609,932	84,559,617
16,507,260	247,608 72	2,853,886	196,000	1,372,520	3,770,990	24,700,656
1,385,162	20,777 43	.....	.....	.....	76,934	1,462,096
2,981,744	44,726 16	40,000	28,936	.....	205,223	3,255,903
3,335,742	50,036 12	.....	.....	.....	308,792	3,644,534
1,653,098	24,796 46	383,966	.....	.....	461,991	2,499,055
4,107,484	61,612 23	.....	.....	.....	239,853	4,347,337
54,355	815 35	.....	.....	.....	5,644	59,999
75,430,347	1,131,455 78	19,789,249	376,936	2,253,306	26,679,359	124,529,197

	1903.	1904.
Total duty collected, ex-manufacture and ex-warehouse.....	\$ 1,014,123 00	\$ 1,131,455 78
" " on licenses.....	6,500 00	6,100 00
	<u>\$ 1,020,623 00</u>	<u>\$ 1,137,555 78</u>

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended June 30, 1904.

Divisions.		LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
		No.	Fees.					
			\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Belleville, Ont.	.....	1	50	180,756	.....	82,874	.....	50 00
Brantford,	"	4	200	713,054	.....	295,136	.....	200 00
Guelph,	"	8	400	4,695,860	.....	2,056,632	.....	400 00
Hamilton,	"	3	150	3,237,282	.....	1,562,159	.....	150 00
Kingston,	"	2	100	484,056	.....	152,275	.....	100 00
London,	"	6	300	5,170,801	.....	2,009,616	1,388	300 00
Ottawa,	"	4	175	983,108	.....	374,360	.....	175 00
Owen Sound	"	6	300	1,197,151	.....	486,990	.....	300 00
Peterborough,	"	3	150	979,797	.....	327,080	.....	150 00
Port Arthur,	"	1	50	109,553	.....	45,222	.....	50 00
Prescott,	"	2	100	1,034,200	.....	351,880	.....	100 00
St. Catharines	"	2	100	1,111,660	.....	424,550	.....	100 00
Stratford,	"	5	225	472,050	.....	217,800	.....	225 00
Toronto,	"	14	700	12,553,906	.....	5,270,493	.....	700 00
Windsor	"	3	150	1,596,399	.....	740,516	.....	150 00
Totals		64	3,150	34,519,633	.....	14,397,583	1,388	3,150 00
Joliette, Que.	.....	1	50	800	.....	250	.....	50 00
Montreal,	"	10	500	14,355,962	.....	5,852,027	.....	500 00
Quebec,	"	4	200	3,685,713	.....	1,462,800	.....	200 00
Sherbrooke,	"	1	50	1,380,630	.....	645,600	.....	50 00
Totals.....		16	800	19,423,105	.....	7,960,677	.....	800 00
St. John, N.B.....		2	100	1,405,026	.....	521,794	.....	100 00
Halifax, N.S.....		3	150	2,890,305	.....	979,936	241,079	150 00
Winnipeg, Man		7	325	3,328,839	.....	1,339,141	.....	325 00
Calgary, N.W.T.....		4	200	1,595,915	.....	595,989	.....	200 00
Vancouver, B.C...	.....	31	1,475	2,573,480	22,250	1,019,247	.....	3,847 40
Victoria, B.C.....	.....	6	300	1,510,780	4,000	499,626	52,715	416 60
Totals.....		37	1,775	4,084,260	26,250	1,518,873	52,715	4,264 00
Dawson, Y.T.....		1	50	54,355	.....	21,992	.....	50 00
Grand Totals.....		134	6,550	67,301,438	26,250	27,335,985	295,182	9,039 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—MALT LIQUOR.No. 11.—COMPARATIVE STATEMENT of Manufactures for the years ended
June 30, 1903 and 1904.

PROVINCES.	LICENSES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
1903.		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario	62	3,100	34,061,783	.....	14,215,227	1,177	3,100 00
Quebec	16	800	18,649,305	.....	7,307,710	1,000	800 00
New Brunswick	2	100	1,358,370	.....	504,736	.....	100 00
Nova Scotia	4	200	2,708,699	.....	911,200	168,118	200 00
Prince Edward Island	2	75	92,520	.....	32,200	.....	75 00
Manitoba	6	275	2,492,130	.....	965,403	.....	275 00
N. W. Territories	5	225	1,082,854	.....	404,365	.....	225 00
British Columbia	37	1,800	3,747,082	30,878	1,414,313	48,044	4,710 20
Totals	134	6,575	64,192,743	30,878	25,755,154	218,339	9,485 20
1904.							
Ontario	64	3,150	34,519,633	.....	14,397,583	1,388	3,150 00
Quebec ..	16	800	19,423,105	.....	7,960,677	.....	800 00
New Brunswick ..	2	100	1,405,026	.....	521,794	.....	100 00
Nova Scotia ..	3	150	2,890,305	.....	979,936	241,079	150 00
Manitoba ..	7	325	3,328,839	.....	1,339,141	.....	325 00
N. W. Territories	4	200	1,595,915	.....	595,989	.....	200 00
British Columbia	37	1,775	4,084,260	26,250	1,518,873	52,715	4,264 00
Yukon Territory	1	50	51,355	.....	21,992	.....	50 00
Totals ..	134	6,550	67,301,438	26,250	27,335,985	295,182	9,039 00
						1903.	1904.
						Galls.	Galls.
Exported						2,457	1,752
Used by H. M. Army and Navy						215,882	293,430
Totals						218,339	295,182

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

PER No. 12

for the Year ended June 30, 190

DIAN TOBACCO.		COMB	SNUFF.			Total Duty collected Ex-Manu- factory, including License Fees.
Paid Duty.	Ware- housed.	At 5 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
.....	.....	247,812	.....	.....	.....	95,709 48
286,265	15,036	.....	.....	.....	.....	5,891 70
286,265	15,036	247,812	.....	.....	.....	14,413 25
.....	.....	.....	.....	.....	.....	116,014 43
47,480	.....	.....	.....	.....	.....	2,424 00
278,163½	8,712	327,343½	7,501	131,870	131,870	725,872 71
850,643½	35,462½	261,389½	20	36,335	36,335	78,134 39
1,643	.....	713,989½	.....	.....	.....	132 15
1,450,819½	.....	.....	.....	.....	.....	94,651 06
2,628,749½	44,174½	1,302,722½	7,521	168,205	168,205	901,214 31
.....
.....	.....	.....	.....	.....	.....	13,620 45
8,169	8,572	.....	.....	.....	.....	1,209 46
4,564	.....	.....	.....	.....	.....	16,007 45
.....	.....	.....	1,791½	540	540	595 08
2,927,747½	67,782½	1,550,534½	9,312½	168,745	168,745	1,048,661 18

W. J. GERALD,
Deputy Minister.

4-5 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1905

APPENDIX A—Continued—TOBACCO.

No. 12.—RETURN of Manufactures for the Year ended June 30, 1904.

DIVISIONS.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used.	TOBACCO.			CIGARETTES.			CANADIAN TOBACCO.			COMBINATION TOBACCO.			COMBINATION CIGARETTES.			SNUFF.				Total Duty collected Ex-Manu- factory, including License Fees.
	No.	Fees.		At 25 cents per lb.	Paid Duty.	Warehoused.	At \$3 per M.	Paid Duty.	Warehoused.	At 5 cents per lb.	Paid Duty.	Warehoused.	At 5 cents per lb.	Paid Duty.	Warehoused.	At \$1.50 per M.	Paid Duty.	Warehoused.	At 25 cents per lb.	Paid Duty.	At 18 cents per lb.	Paid Duty.	
		8 cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
Hamilton, Ont.	1	75 00	1,436,652	1,448,731	283,865½	1,164,865½	8,235,600	8,222,700	12,900														95,769 48
Toronto "	3	215 00	247,711½	3,233	3,233		270,830	239,539	40,300														5,891 70
Windsor "	2	100 00	287,485																				14,413 25
Totals.	6	390 00	1,971,248½	1,451,964	287,098½	1,164,865½	8,506,430	8,453,230	53,200	301,301	286,265	15,036	247,812	83,537	164,275								116,014 43
Joliette, Que.	1	50 00	46,121							47,480	47,480												2,424 00
Montreal "	23	1,445 00	7,150,272½	6,440,145½	401,776½	6,038,368½	191,788,570	189,455,370	2,333,200	286,875½	278,163½	8,712	327,343½	197,948	129,395½	183,530	74,650	108,880	7,501	7,501	131,870	131,870	725,872 71
Quebec "	9	580 00	1,145,344½	28,050½	28,050½		2,631,800	1,487,900	1,143,900	886,106	850,643½	35,462½	261,389½	199,312	62,077½	6,103,400	4,690,000	1,413,400	20	20	36,335	36,335	78,134 39
St. Hyacinthe, Que.	1	50 00	1,643							1,643													132 15
Sherbrooke "	2	115 00	2,674,556½							1,450,819½	1,450,819½		713,989½	439,901½	274,088								94,651 06
Totals.	36	2,240 00	10,417,937½	6,468,195½	429,827½	6,038,368½	194,420,370	190,943,270	3,477,100	2,672,924	2,628,749½	44,174½	1,302,722½	837,161½	465,561	6,286,930	4,764,650	1,522,280	7,521	7,521	168,205	168,205	901,214 31
St. John, N. B.	1	75 00	19,627	4,055	3,861	194	5,908,200	4,193,400	1,714,800														13,620 45
Pictou, N.S.	2	125 00	52,410	39,413	2,704	36,709				16,741	8,169	8,572											1,209 46
Charlottetown, P.E.I.	4	265 00	153,749	152,909	62,057	90,852				4,564	4,564												16,007 45
Winnipeg, Man.	1	50 00	1,361																1,791½	1,791½	540	540	595 08
Grand Totals.	50	3,145 00	12,616,333	8,116,536½	785,547½	7,330,989	208,855,000	203,589,900	5,245,100	2,995,530	2,927,747½	67,782½	1,550,534½	920,698½	629,836	6,286,930	4,764,650	1,522,280	9,312½	9,312½	168,745	168,745	1,048,661 18

* Cigarettes at \$8.00 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.W. J. GERALD,
Deputy Minister.

4-5 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1905

APPENDIX A—Continued—TOBACCO.

No. 13.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1903 and 1904.

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and other materials actually used.	TOBACCO.			CIGARETTES.			CANADIAN TOBACCO.			COMBINATION TOBACCO.			COMBINATION CIGARETTES.			SNUFF.			Total Duty collected ex-Manufactory including License Fees.	
	No.	Fees.		At 25c. per lb.	Paid Duty.	Ware housed.	At 8¢ per M.	Paid Duty.	Ware- housed.	At 5c. per lb.	Paid Duty.	Ware- housed.	At 5c. per lb.	Paid Duty.	Ware- housed.	At \$1.50 per M.	Paid Duty.	Ware- housed.	At 25c. per lb.	Paid Duty.	At 18c. per lb.		Paid Duty.
1903.		8 cts.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.	No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	8 cts.
Ontario	7	402 50	1,893,532	1,218,806½	201,799	1,017,007½	11,259,300	11,257,300	2,000	412,927	335,388 +9,513	67,626	268,502	141,323	127,179								108,459 71
Quebec	39	2,345 00	10,516,268½	6,262,676½	416,817½	5,845,859½	160,092,940	157,886,440	2,206,500	2,736,233½	2,698,596½	37,637	1,493,956	868,070½	625,885½	476,081	122,000	354,081	6,927	6,927	163,695	163,695	793,997 79
New Brunswick	1	75 00	22,149	1,549	4,090	126	6,394,210	5,836,000	368,210														18,695 50
Nova Scotia	2	125 00	78,586	69,022	5,786	63,236				15,292½	13,787½	1,595											2,260 88
P. E. Island	4	265 00	178,240	171,262	48,003	122,095				1,154	1,154		10,516	2,540	7,976								12,450 45
Totals	53	3,212 50	12,688,775½	7,726,316½	676,495½	7,048,323½	177,746,450	174,979,740	2,576,710	3,165,297	3,048,926 +9,513	106,768	1,772,974	1,011,933½	761,040½	476,081	122,000	354,081	6,927	6,927	163,695	163,695	935,774 33
					‡333		*511,500	‡190,000	2,000														
1904.																							
Ontario	6	390 00	1,971,248½	1,451,964	287,098½	1,164,865½	8,506,430	8,453,230	53,200	301,301	286,265	15,036	247,812	83,537	161,275								116,014 43
Quebec	36	2,240 00	10,417,937½	6,468,195½	429,827½	6,038,368½	194,420,370	190,943,270	3,477,100	2,672,924	2,628,749½	44,174½	1,302,722½	837,161½	463,561	6,286,930	4,764,650	1,522,280	7,521	7,521	168,205	168,205	901,214 31
New Brunswick	1	75 00	19,627	4,055	3,861	194	5,998,200	4,193,400	1,714,800														13,620 45
Nova Scotia	2	125 00	52,410	39,413	2,764	36,769				16,741	8,169	8,572											1,209 46
P. E. Island	4	265 00	153,749	152,909	62,057	90,852				4,564	4,564												16,007 45
Manitoba	1	50 00	1,361																1,791½	1,791½	540	540	395 08
Totals	50	3,145 00	12,616,333	8,116,536½	785,347½	7,330,989	208,835,000	203,589,900	5,245,100	2,995,330	2,927,747½	67,782½	1,550,534½	920,698½	629,836	6,286,930	4,764,650	1,522,280	9,312½	9,312½	168,745	168,745	1,048,661 18
							*761,000	761,000															

* Cigarettes at 8¢ per M. ‡ Credited on account of fires.

	Tobacco.	Cigarettes.
‡ Damaged by fire and subsequently reworked.....	168	105,000
Destroyed by fire and written off.....	165	85,000
	333	190,000

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.W. J. GERALD,
Deputy Minister.

ON CIGARETTES.		SNUFF.				Total Duty collected ex-Manu- factory, including License Fees.
Paid Duty.	Ware- housed.	At 25c. per lb.	Paid Duty.	At 18c. per lb.	Paid Duty.	
No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
						108,459 71
122,000	354,081	6,927	6,927	163,695	163,695	793,997 79
						18,605 50
						2,260 88
						12,450 45
122,000	354,081	6,927	6,927	163,695	163,695	935,774 33
						116,014 43
764,650	1,522,280	7,521	7,521	168,205	168,205	901,214 31
						13,620 45
						1,209 46
						16,007 45
		1,791½	1,791½	540	540	595 08
764,650	1,522,280	9,312½	9,312½	168,745	168,745	1,048,661 18

W. J. GERALD,
Deputy Minister.

Cr.

TAKEN FOR RE-WO					TOTALS ACCOUNTED FOR.				
Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.
os.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.
					13,117				
					30,993				
	1,199				1,811,828½	12,900			
					52,945				
					82,983½				
					158,532				
					158,345				
					56,002				
					17,816				
					22,605½				
					602,630	40,300		185,696	
0,046							34,972		
2,046	1,199				3,007,797½	53,200	34,972	185,696	
		20,000		69,370	6,669,436	2,391,200	8,712	152,260½	245,961
				2,384,900	18,510	1,143,900	57,333½	75,572	1,413,400
								327,611	
		20,000		2,384,270	6,687,946	3,535,100	66,045½	555,443½	1,659,361
					364,248	1,861,300			
					413,390½	1,885,500			
	3,508			72	132,675		10,077		
	3,508			72	546,065½	1,885,500	10,077		
	958				105,640			3,794	
					1,236,714				
					65,051				
					344,147½				
					226,830½				
					570,978				
					21,288				
					19,719½				
0,046	5,665	20,000		3,114,270	12,625,447½	7,335,100	111,094½	744,933½	1,659,361

W. J. GERALD,
Deputy Minister.

INLAND REVENUE

4-5 EDWARD VII

SESSIONAL PAPER No. 12

A. 1905

APPENDIX A TO REPORT

On

No. 14. WAREHOUSE RETURN for the Year ended June 30, 1904

By

REMAINED IN WAREHOUSE					ENTERED FOR CONSUMPTION					REMOVED IN BOND TO OTHER DIVISIONS		REMOVED BY SPECIAL PERMIT		WRITTEN OFF		TAKEN OUT BY WORKING		REMAINING IN WAREHOUSE				TOTALS ACCOUNTED FOR				
Tobacco					Tobacco					Tobacco		Cigarettes		Tobacco		Cigarettes		Tobacco				Tobacco				
Lbs.	No.	Lbs.	No.	No.	Lbs.	No.	Lbs.	No.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.	No.
1,501																										
1,138																										
68,225																										
2,177																										
6,628																										
10,112																										
11,021																										
1,872																										
641																										
1,110																										
10,740																										
		10,740	21,121				10,740	104																		
275,726		10,990	21,121				10,990	104																		
624,566	8,000	21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
1,640		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
641,606	8,000	21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
11,580	10,000	21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
26,167	150,000	21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
18,626		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
44,793	150,000	21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
14,788		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
91,131		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
6,574		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
39,749		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
22,313		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
75,091		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
11,261		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
19,719		21,871	22,864	6,000	6,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900
1,184,170	364,000	43,312	44,007	12,000	12,000	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900	1,113,900

INLAND REVENUE DEPARTMENT,
Ottawa, August 19, 1904.
J. G. B.

W. J. GERALD,
Deputy Minister.

DR.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904

W. J. GERALD,
Deputy Minister.

REMAINING IN WAREHOUSE.				TOTALS ACCOUNTED FOR.				
Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.
No.	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	Lbs.	No.
.....	19,936	21,421	.....	2,884,518	2,000	80,226	143,186½	.....
58,000	21,871	89,882½	137,081	6,398,135½	2,626,500	65,777½	736,399½	354,081
146,500	.....	.....	.....	340,809½	663,610	.....	.....	.....
150,000	1,505	.....	.....	571,156½	1,680,000	2,291	.....	.....
.....	.....	3,794	.....	132,125	.....	1,026	8,522	.....
.....	.....	.....	.....	1,036,012	.....	.....	.....	.....
.....	.....	.....	.....	30,010	.....	.....	.....	.....
.....	.....	.....	.....	444,399	.....	.....	.....	.....
.....	.....	.....	.....	11,614	.....	.....	.....	.....
.....	.....	.....	.....	19,719½	.....	.....	.....	.....
354,500	43,312	115,097½	137,081	11,868,798¾	4,972,110	149,320½	888,108	354,081
.....
.....	5,406	22,045	.....	3,007,797½	53,200	34,972	185,696	.....
864,000	33,656½	96,647	714,270	6,687,946	3,535,100	66,045½	555,443½	1,659,361
597,000	.....	.....	.....	364,248	1,861,300	.....	.....	.....
120,000	742	.....	.....	546,065½	1,885,500	10,077	.....	.....
.....	.....	3,794	.....	105,640	.....	.....	3,794	.....
.....	.....	.....	.....	1,236,714	.....	.....	.....	.....
.....	.....	.....	.....	65,051	.....	.....	.....	.....
.....	.....	.....	.....	570,978	.....	.....	.....	.....
.....	.....	.....	.....	21,288	.....	.....	.....	.....
.....	.....	.....	.....	19,719½	.....	.....	.....	.....
581,000	39,834½	122,486	714,270	12,625,447½	7,335,100	111,094½	744,933½	1,659,361

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

No. 16—WAREHOUSE RETURN for the Year ended June 30, 1904.

Dr.

Cr.

Remain- ing in Ware- house from last year.	Imported.		Warehoused ex-Factory.	Received from other Divisions.		Totals.	DIVISIONS.		ENTERED FOR CONSUMPTION.		Removed in bond to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes, and destroyed.	Re- entered for Manu- facture.	Remain- ing in Ware- house.	Totals.
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Quantity.	Duty.	Std. lbs.	\$ cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
4,357	1,327	2,818	9,008	17,510	12,460	1,246 00	12,460	1,246 00	2,818	2,818	2,818	2,818	2,818	2,818	2,818	1,973	17,510
16,882	91,442	12,525	441	121,290	88,854	8,885 40	88,854	8,885 40	11,258	11,258	370	11,258	11,258	150	150	20,614	121,290
23,574	72,431	4,422	8,476½	108,903½	82,647½	8,355 73	82,647½	8,355 73	3,339	3,339	1,143	3,339	3,339	2,498½	2,498½	19,276	108,903½
588,413	2,097,575	319,995	19,185	3,025,168	1,837,713	184,831 86	1,837,713	184,831 86	293,615	293,615	89,763	293,615	293,615	19,797	19,797	784,280	3,025,168
40,607	84,510	12,921	.....	138,038	54,384	5,506 52	54,384	5,506 52	7,984	7,984	13,782	7,984	7,984	1,247	1,247	60,641	138,038
169,267¾	710,355	143,422	27,073½	1,050,118	719,012¾	73,621 37	719,012¾	73,621 37	94,154	94,154	49,932	94,154	672	13,416	13,416	172,931½	1,050,118
6,629	4,983	2,387	11,595	25,594	9,277¾	927 80	9,277¾	927 80	.....	.....	2,547	.....	.....	1,079½	1,079½	3,150	25,594
859	7,117	827	445½	9,248½	7,790½	779 05	7,790½	779 05	.....	.....	203	.....	.....	655	655	600	9,248½
649½	2,391	.....	4,285	7,325½	5,218¾	521 89	5,218¾	521 89	634	634	308½	.....	.....	.....	.....	1,164½	7,325½
709	1,644	.....	1,612	3,965	1,710	171 00	1,710	171 00	.....	.....	.....	.....	.....	.....	.....	643	3,965
.....	1,062	56	.....	1,118	622	62 20	622	62 20	.....	.....	.....	.....	.....	.....	.....	496	1,118
3,352	10,298	550	.....	14,200	10,139	1,032 98	10,139	1,032 98	.....	.....	1,438	.....	.....	550	550	2,073	14,200
18,003	26,119	3,271	.....	48,346	23,443	2,346 46	23,443	2,346 46	3,699	3,699	118	3,699	298	2,901	2,901	17,887	48,346
18,057	35,172	3,783	111	57,123	35,638	3,563 80	35,638	3,563 80	2,279	2,279	1,360	2,279	.....	633	633	17,213	57,123
129,897½	394,814	54,774	6,455¾	585,941	383,582¾	46,712 79	383,582¾	46,712 79	49,330	49,330	20,355½	49,330	73	18,923½	18,923½	112,913½	585,941
15,276	30,087	4,609	2,601	52,573	30,396	3,134 92	30,396	3,134 92	2,717	2,717	2,815	2,717	.....	1,114	1,114	15,531	52,573
1,036,532½	3,571,327	566,360	92,242	5,266,461½	3,302,888¾	341,699 77	3,302,888¾	341,699 77	471,827	471,827	184,134½	471,827	1,043	11,959	63,223	1,231,386½	5,266,461½
486½	.....	144½	6,242	6,872¾	4,104	1,060 16	4,104	1,060 16	.....	.....	144½	.....	.....	2	2	2,622½	6,872¾
4,607,020½	8,625,833	230,847	178,019½	13,641,719¾	7,845,918½	807,717 97	7,845,918½	807,717 97	210,065½	210,065½	123,140	210,065½	4,712	369	78,718	5,378,797½	13,641,719¾
72,856½	202,039½	27,870	45,113¾	347,879¾	216,486¾	36,889 46	216,486¾	36,889 46	2,909	2,909	15,283	2,909	.....	12,451	12,451	100,750	347,879¾
14,623	25,209	.....	3,555	43,387	33,745	3,374 50	33,745	3,374 50	.....	.....	.....	.....	.....	1,314	1,314	8,328	43,387
123,287	205,604	16,674	15,036½	360,601½	201,685	32,908 98	201,685	32,908 98	6,594	6,594	14,176	6,594	.....	13,940	13,940	124,206½	360,601½
2,109	2,398	78	3,324¾	7,909¾	5,325¾	794 22	5,325¾	794 22	1,206	1,206	183	1,206	.....	1	1	1,194	7,909¾
4,820,382½	9,061,083½	275,613½	251,291½	14,408,370½	8,307,264¾	882,745 29	8,307,264¾	882,745 29	220,774½	220,774½	152,926½	220,774½	4,712	369	106,426	5,615,898½	14,408,370½
38,600½	56,443	8,372	3,878½	107,293¾	48,782½	5,777 99	48,782½	5,777 99	1,918	1,918	.....	.....	.....	.....	3,802	52,791½	107,293¾

No. 17.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1903 and 1904.

Remaining in Ware-house from last year.	Imported.		Warehoused ex-Factory.	Received from other Divisions.	Totals.	PROVINCES.	ENTERED FOR CONSUMPTION.		Removed in bond to other Divisions.	Exported.	Written off.	Taken for Horticultural purposes, and destroyed.	Re-entered for Manufacture.	Remaining in Ware-house.	Totals.
	Quantity.						Duty.								
	Std. lbs.	\$ cts.													
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,019,086	3,079,572½	439,471	84,082½	4,622,212	1903.	Ontario.....	3,027,106½	314,058 77	111,281½	407,120	1,681	7,710	30,780	1,036,532½	4,622,212
4,517,849½	8,376,481½	257,303½	157,449½	13,309,083½	Quebec.....	8,029,684½	878,512 24	124,446½	219,599½	7,279	267	107,425½	4,820,382½	13,309,083½	
31,866½	61,692½	2,816	2,115½	98,490½	New Brunswick..	48,386½	5,698 45	886	2,816	7,801	.....	.....	38,600½	98,490½
25,611½	68,712	.....	886	95,209½	Nova Scotia.....	70,923	7,092 66	.....	.....	.....	1,173	.....	23,113½	95,209½
60,032	201,809	.....	.....	261,841	P. E. Island.....	160,315	16,168 94	.....	.....	34,906	.....	.....	66,620	261,841
40,114½	153,080½	18,886	3,674	215,755	Manitoba.....	149,433½	14,943 35	8,646	8,668	.....	119	.....	48,888½	215,755
1,465	13,041	1,413	521½	16,440½	N. W. Territories.	11,505½	1,150 55	371	.....	.....	.....	.....	4,564	16,440½
43,069	132,790	18,684	2,894	197,437	British Columbia..	118,608½	11,944 21	5,992	15,598	.....	.....	352	56,886½	197,437
5,739,093½	12,087,178½	738,573½	251,623	18,816,469	Totals.....	11,615,963½	1,249,569 17	251,623	653,801½	51,667	9,269	138,557½	6,095,587½	18,816,469	
1904.															
1,036,532½	3,571,327	566,360	92,242	5,266,461½	Ontario.....	3,302,888½	341,699 77	184,134½	471,827	1,043	11,959	63,223	1,231,386½	5,266,461½	
4,820,382½	9,061,083½	275,613½	251,291½	14,408,370½	Quebec.....	8,307,264½	882,745 29	152,926½	220,774½	4,712	369	106,426	5,615,898½	14,408,370½	
38,600½	56,443	8,372	3,878½	107,293½	New Brunswick..	48,782½	5,777 99	.....	1,918	.....	.....	3,802	52,791½	107,293½
23,113½	45,637	.....	.....	68,750½	Nova Scotia.....	39,346½	3,934 65	.....	.....	.....	.....	.....	29,404	68,750½
66,620	149,998	.....	.....	216,618	P. E. Island.....	145,160	14,516 00	.....	.....	.....	.....	.....	71,458	216,618
48,888½	185,096½	20,146	6,360	260,491	Manitoba.....	164,259½	16,436 73	12,794	9,614	110	.....	544½	73,169½	260,491
4,564	15,149	1,539	230	21,482	N. W. Territories.	11,674	1,167 40	230	1,042	.....	.....	.....	8,536	21,482
56,886½	125,956	14,903	1,130	198,875½	British Columbia..	120,324½	12,177 26	5,047	9,061	.....	.....	1,898	62,545	198,875½
6,095,587½	13,210,690	886,933½	355,131½	20,548,342½	Totals.....	12,139,700	1,278,455 09	355,131½	714,236½	5,865	12,328	175,893½	7,145,188½	20,548,342½	

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August, 19, 1904.

SESSIONAL PAPER No. 12

APPENDIX A—Continued—CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Revenue collected from Canada Twist Tobacco for the Year ended June 30, 1904.

DIVISIONS.	LICENSES.		Canada Twist, at 5 cts. per pound.	Total Duty Collected, including License Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Cornwall, Ont	2	4	100	9 00
Ottawa "	5	10	1,220	71 00
Prescott "	1	2	160	10 00
Totals.	8	16	1,480	90 00
Joliette, Que.....	7	12	29,800	1,502 00
Montreal "	24	48	16,491½	872 58
Totals	31	60	46,291½	2,374 58
Grand Totals.....	39	76	47,771½	2,464 58

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for Years ended June 30, 1903 and 1804.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per pound.	Total Duty Collected, including License Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1903	Ontario	8	16	3,388	185 40
	Quebec.....	51	96	49,868	2,589 40
	Totals.....	59	112	53,256	2,774 80
1904.....	Ontario.....	8	16	1,480	90 00
	Quebec.....	31	60	46,291½	2,374 58
	Totals.....	39	76	47,771½	2,464 58

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.			CIGARS
	No.	Fees.			Pro-duced.	Paid Duty.	Ware-housed.		Produced.
		\$ cts.						Lbs.
Belleville, Ont.....	1	75 00	11,687					633,900
Brantford "	7	525 00	78,757					4,339,650
Guelph "	12	900 00	82,413½					5,189,270
Hamilton "	16	1,200 00	211,978		9,006	3,057	5,949	10,667,170
Kingston "	2	150 00	46,319		1,500	1,500		2,567,300
London "	23	1,687 50	593,467¾					33,138,565
Ottawa "	1	75 00	9,341					447,700
Owen Sound "	2	150 00	8,511					448,880
Perth "	1	75 00	3,602¼					226,395
Peterborough, Ont.....	1	75 00	1,912					119,300
Port Arthur "	1	37 50	469					22,000
Prescott "	3	225 00	11,459					679,950
St. Catharines "	10	750 00	23,535	1,300				1,411,575
Stratford "	3	225 00	33,199	475				1,797,840
Toronto "	23	1,662 50	303,498¾		504	354	150	16,596,235
Windsor "	8	515 00	30,937					1,647,270
Totals	114	8,327 50	1,451,086¼	1,775	11,010	4,911	6,099	79,933,000
Joliette, Que.	5	305 00	58,828⅞	550				12,500
Montreal "	40	2,902 50	1,164,933	6,310	2,160	2,160		60,984,130
Quebec "	8	570 00	126,243¾		5,010	5,010		7,245,305
St. Hyacinthe, Que	3	175 00	45,980					2,090,815
Sherbrooke "	7	387 50	133,013					7,607,900
Three Rivers "	2	140 00	17,09¼					268,220
Totals	65	4,480 00	1,546,007⅞	6,860	7,170	7,170		78,208,870
St. John, N.B.....	6	430 00	65,181¼					973,975
Halifax, N.S.....	3	225 00	11,855½					650,035
Winnipeg, Man.....	11	825 00	144,373¾	850				7,844,600
Calgary, N.W.T.....	3	225 00	10,000	4,218				498,420
Vancouver, B.C.....	16	1,142 50	74,103½		2,202	2,202		4,037,400
Victoria "	12	890 00	32,288	*2,042				1,645,300
Totals	28	2,032 50	106,391½	2,042	2,202	2,202		5,682,700
Grand Totals.. .. .	230	16,545 00	3,334,896⅞	15,745	20,382	14,283	6,099	173,791,600

* 1,877 of these cigars made of combination leaf at \$3 per M.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1904.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty Collected ex-manu- factory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty.	Ware- housed.	Produced.	Paid Duty.	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
221,000	412,900	.....	.....	.....	.....	.....	.....	1,401 00
2,888,800	1,450,850	.....	.....	.....	.....	.....	.....	17,857 80
2,602,010	2,587,260	.....	.....	.....	.....	.....	.....	16,512 06
3,480,620	7,186,550	.....	.....	.....	.....	.....	.....	22,105 12
786,000	1,781,300	.....	.....	.....	.....	.....	.....	4,876 50
20,605,355	12,533,210	.....	.....	.....	.....	.....	.....	125,319 63
1,050	446,650	.....	.....	.....	.....	.....	.....	81 30
159,380	289,500	.....	.....	.....	.....	.....	.....	1,106 28
4,020	222,375	.....	.....	.....	.....	.....	.....	99 12
112,750	6,550	.....	.....	.....	.....	.....	.....	751 50
22,000	.....	.....	.....	.....	.....	.....	.....	169 50
457,800	222,150	.....	.....	.....	.....	.....	.....	2,971 80
1,106,825	304,750	.....	.....	.....	.....	.....	.....	7,398 75
1,417,565	380,275	.....	.....	.....	.....	.....	.....	8,733 24
11,692,705	4,903,530	14,000	14,000	.....	.....	.....	.....	71,863 22
1,132,070	515,200	.....	.....	.....	92,700	58,800	33,900	7,483 82
46,689,950	33,243,050	14,000	14,000	.....	92,700	58,800	33,900	288,730 64
1,000	11,500	1,240,870	886,920	353,950	1,927,950	1,501,950	426,000	7,480 91
25,860,090	35,124,040	6,400	6,400	.....	750,545	457,310	293,235	159,507 16
3,042,650	4,202,655	.....	.....	.....	360,300	185,400	174,900	19,417 16
228,500	1,862,315	600,400	600,400	.....	.....	.....	.....	3,347 20
3,608,825	3,999,075	154,020	101,320	52,700	.....	.....	.....	22,344 41
126,170	142,050	.....	.....	.....	791,020	513,620	277,400	2,437 88
32,867,235	45,341,635	2,001,690	1,595,040	406,650	3,829,815	2,658,280	1,171,535	214,534 72
344,225	629,750	.....	.....	.....	3,156,670	727,380	2,429,290	4,677 49
326,140	323,895	.....	.....	.....	.....	.....	.....	2,181 84
2,447,250	5,397,350	.....	.....	.....	.....	.....	.....	15,513 60
204,545	293,875	.....	.....	.....	.....	.....	.....	1,477 57
3,780,850	256,550	.....	.....	.....	80,825	80,825	.....	24,085 48
1,254,400	390,900	.....	.....	.....	61,225	61,225	.....	8,606 72
5,035,250	647,450	.....	.....	.....	142,050	142,050	.....	32,692 20
87,914,595	85,877,005	2,015,690	1,609,040	406,650	7,221,235	3,586,510	3,634,725	559,808 06

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—CIGARS.

Dr. No. 21.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying Duty.	CIGARS AT \$7 PER THOUSAND.			CIGARS
	No.	Fees.			Produced.	Paid Duty	Warehoused.	Produced.
1903.		\$ cts.	Lbs.	No.	No.	No.	No.	No.
Ontario.....	115	8,550 00	1,384,624 ³ / ₄	14,725	1,521	1,521	.....	78,734,315
Quebec	62	4,290 00	1,425,791 ¹ / ₄	65,107	9,294	9,294	.....	69,039,580
New Brunswick.....	7	495 00	66,431 ³ / ₄	.....	.....	.....	.....	921,665
Nova Scotia.....	3	225 00	13,623	.....	.....	.....	.....	754,105
Manitoba.....	9	675 00	131,551 ¹ / ₂	.....	.....	.....	.....	7,139,550
North-west Territories	2	150 00	9,939 ¹ / ₂	.....	.....	.....	.....	480,885
British Columbia..	26	1,850 00	99,415 ¹ / ₂	*5,043	1,002	1,002	..	5,315,425
Totals	224	16,235 00	3,131,377 ¹ / ₄	84,875	11,817	11,817	...	162,385,525
1904.								
Ontario....	114	8,327 50	1,451,086 ¹ / ₄	1,775	11,010	4,911	6,099	79,933,000
Quebec ...	65	4,480 00	1,546,007 ⁷ / ₈	6,860	7,170	7,170	.....	78,208,370
New Brunswick.....	6	430 00	65,181 ¹ / ₄	.....	.....	.....	.....	973,975
Nova Scotia.....	3	225 00	11,855 ¹ / ₂	.....	.....	.....	.....	650,035
Manitoba.....	11	825 00	144,373 ³ / ₄	850	.....	.....	.....	7,844,600
North-west Territories	3	225 00	10,000	4,218	.....	.....	.....	498,420
British Columbia.....	28	2,032 50	106,391 ¹ / ₂	2,042	2,202	2,202	.....	5,682,700
Totals.....	230	16,545 00	3,334,896 ¹ / ₈	15,745	20,382	14,283	6,099	173,791,600

* Combination cigars at \$3 per M. † 1,877 of these cigars made of combination leaf at \$3 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

for the years ended June 30, 1903 and 1904.

CR.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu- factory, including License Fees
Paid Duty.	Warehoused	Produced.	Paid Duty	Ware- housed.	Produced	Paid Duty	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	No.
45,218,890	33,515,425	.....	.....	.....	.....	.....	.....	279,962 33
29,937,745	39,101,835	2,935,560	2,185,260	750,300	3,941,605	1,957,955	1,983,650	196,801 86
316,015	605,650	.....	.....	.....	2,623,875	679,225	1,944,650	4,428 77
350,950	403,155	.....	.....	.....	.....	.....	.....	2,330 70
2,377,960	4,761,590	.....	.....	.....	.....	.....	.....	14,942 76
208,385	272,500	.....	.....	.....	.....	.....	.....	1,460 31
4,620,250	695,175	.....	.....	.....	97,850	97,850	.....	29,887 19
83,030,195	79,355,330	2,935,560	2,185,260	750,300	6,663,330	2,735,030	3,928,300	529,753 92
46,689,950	33,243,050	14,000	14,000	.....	92,700	58,800	33,900	288,730 64
32,867,235	45,341,635	2,001,690	1,595,040	406,650	3,829,815	2,658,280	1,171,535	214,534 72
344,225	629,750	.....	.....	.....	3,156,670	727,380	2,429,290	4,677 49
326,140	323,895	.....	.....	.....	.....	.....	.....	2,181 84
2,447,250	5,397,350	.....	.....	.....	.....	.....	.....	15,513 60
204,545	293,875	.....	.....	.....	.....	.....	.....	1,477 57
5,035,250	647,450	.....	.....	.....	142,050	142,050	.....	32,692 20
87,914,595	85,877,005	2,015,690	1,609,040	406,650	7,221,235	3,586,510	3,634,725	559,808 06

W. J. GERALD,
Deputy Minister.

PER No. 12

the Year ended Jun

Cr.

Entered for		Written off.	Remaining in Warehouse.			Total Number Accounted for.		
Foreign at \$6 p. M.	Canada at \$3 p. M.	Foreign.	Foreign.	Can- adian.	Com- bination	Foreign.	Can- adian.	Com- bination.
No.	No.	No.	No.	No.	No.	No.	No.	No.
366,500			249,400			695,900		
1,388,650			613,360			2,602,010		
2,557,925			407,710			3,027,635		
*10,760,294			2,762,800			13,554,594		
1,690,975			678,175			2,369,150		
10,455,835		49,250	3,944,795			17,109,880		
483,700			241,000			724,700		
433,600			65,300			498,900		
230,500	3,800		122,575			353,075	3,800	
22,450			6,550			29,000		
164,300			78,760			243,000		
264,700			114,050			378,750		
358,125			52,000			410,125		
†3,883,150			1,794,990			6,223,290		
501,550			183,950		21,000	685,500		33,900
33,562,254	3,800	49,250	11,315,355		21,000	48,305,509	3,800	33,900
28,450	578,400				102,500	28,450	578,400	487,300
32,843,755		74,650	8,176,370		252,400	43,822,725		821,620
3,778,065			1,892,640		98,400	5,670,705		346,650
1,874,100			304,940			2,228,940		
3,924,110	9,000		1,443,880	43,700		5,367,990	52,700	
210,100			106,700		50,000	316,800		290,850
42,658,580	587,400	74,650	11,924,530	43,700	503,300	57,435,610	631,100	1,946,420
529,680			424,325		840,935	958,595		3,243,840
256,175			258,585			582,610		
5,066,890			1,162,875			6,229,765		
296,225			54,125			350,350		
258,500			147,000			406,000		
363,100			241,500			627,550		
621,600			383,500			1,033,550		
82,991,404	591,200	123,900	25,528,295	43,700	1,365,235	114,895,899	634,900	5,224,160

s at \$7 per M.

\$7 "

W. J. GERALD,
Deputy Minister.

APPENDIX A *Continued* — CIGARS.

4-5 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1905

No. 22.—WAREHOUSE RETURN for the Year ended June 30, 1904.

Dr.											Cr.															
Remaining in Warehouse from last year.			Placed in Warehouse			Received from other Divisions		Total Number to be Accounted for.			DIVISIONS	Entered for Consumption				Removed in bond to other Divisions.		Exported.		Written off.	Remaining in Warehouse.			Total Number Accounted for		
U.S.	Canadian	Combination.	Foreign.	Canadian	Combination.	Foreign.	Combination.	Foreign.	Canadian	Combination.		Foreign at 86 p. M.	Canadian at 83 p. M.	Combination at 83 p. M.	Duty.	Foreign.	Combination.	Foreign.	Combination.	Foreign.	Foreign.	Canadian.	Combination.	Foreign.	Canadian.	Combination.
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.		No.	No.	No.	s. cts.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
283,000			412,900					695,909			Bellefleur, Ont.	366,500			2,199 00	80,000				249,400			695,909			
551,100			1,450,850					2,002,010			Brantford "	1,388,650			8,331 90					13,360			2,002,010			
440,375			2,587,260					3,027,635			Chelph "	2,557,925			15,347 55	62,000				497,710			3,027,635			
2,257,597			7,192,499			1,074,500		13,554,594			Hamilton "	10,760,254			61,567 71		31,500			2,762,800			13,554,594			
487,850			1,781,300			100,000		2,369,150			Kingston "	1,690,975			10,145 85					678,175			2,369,150			
3,532,320			12,533,210			1,044,350		17,109,880			London "	16,455,835			62,735 01	2,660,000			49,250	3,911,795			17,109,880			
228,150			446,650			49,900		724,700			Ottawa "	483,700			2,902 20					211,000			724,700			
209,400			289,590					498,990			Owen Sound "	433,600			2,601 60					65,390			498,990			
130,700	3,800		222,375					353,075	3,800		Parth "	230,500	3,800		1,391 40				122,575			353,075	3,800			
22,450			6,550					29,000			Peterborough "	22,450			134 70				6,550			29,000				
20,850			222,150					243,000			Prescott "	161,300			985 80				78,700			243,000				
74,000			301,750					378,750			St. Catharines "	261,700			1,588 20				114,050			378,750				
29,850			380,275					410,125			Stratford "	358,125			2,148 75				52,000			410,125				
1,319,610			44,903,680					6,223,290			Toronto "	13,883,150			23,299 05	545,150				1,794,290			6,223,290			
170,300			515,200			33,900		685,500		33,900	Windsor "	501,550			12,900	3,048 00				183,950		21,000	685,500		33,900	
9,787,610	3,800		33,249,149			33,900	5,268,750	48,305,509	3,800	33,900	Totals	33,562,254	3,800	12,900	201,429 72	3,347,150		31,500	49,250	11,315,355		21,000	48,305,509	3,800	33,900	
16,950	224,450	61,300	11,500	353,950	126,000			28,450	578,400	487,300	Joliette, Que.	18,450	578,400	319,800	2,865 30		65,050			102,700			28,450	578,400	487,300	
8,129,535		928,385	35,124,040			293,235	569,150	43,822,725		821,620	Montreal "	32,843,755		569,220	198,770 20	2,608,300		119,650		252,400	43,822,725			821,620		
1,458,000		106,750	4,262,655			174,900	10,000	5,670,705		346,650	Quebec "	3,778,005		218,250	23,413 14				74,650	1,892,640		98,400	5,670,705		346,650	
366,625			1,862,315					2,228,940			St. Hyacinthe "	1,874,100			11,244 60	10,900				304,940			2,228,940			
1,368,915			3,969,075	52,700				5,367,990	52,700		Sherbrooke "	3,924,110	9,000		23,571 66					1,443,880	43,700		5,367,990	52,700		
174,750		13,450	142,050					316,800		296,850	Three Rivers "	210,100			1,983 15					166,700		50,000	316,800		296,850	
11,514,825	224,450	709,885	45,341,635	406,650	1,171,535	579,150	65,000	57,435,610	631,100	1,946,429	Totals	42,658,580	587,400	1,378,120	261,848 05	2,658,200	65,000	119,650	74,650	11,924,536	43,700	503,300	57,435,610	631,100	1,946,429	
328,755		814,550	629,750		2,429,290			958,505		3,243,840	St. John, N.B.	529,680			2,371,405	10,292 30		1,500	31,500	424,325		840,935	958,505		3,243,840	
201,215			323,895			57,500		582,610			Halifax, N.S.	256,175			1,537 95				67,850	258,585			582,610			
82,415			5,397,350					6,229,765			Winnipeg, Man.	5,066,890			30,401 34					1,162,875			6,229,765			
56,475			293,875					350,350			Calgary, N.W.T.	296,225			1,777 35					54,125			350,350			
49,500			256,550			99,950		406,000			Vancouver, B.C.	258,500			1,551 00		500			147,000			406,000			
236,650			390,900					627,550			Victoria "	363,100			2,178 60		22,950			211,500			627,550			
286,150			647,450			99,950		1,033,550			Totals	621,600			3,729 60			23,450		384,500			1,033,550			
23,007,445	228,250	1,524,435	85,883,104	406,650	3,634,725	6,005,350	65,000	114,895,899	631,900	5,224,160	Grand totals	82,991,104	591,200	3,762,425	511,015 41	6,005,350	65,000	246,950	31,500	123,900	25,528,295	43,700	1,365,235	114,895,899	631,900	5,224,160

* 5,949 of these cigars at 87 per M.
 † 150 " " 87 " "

INLAND REVENUE DEPARTMENT,
 OTTAWA, AUGUST 19, 1904.
 12—6c

W. J. GERALD,
 Deputy Minister.

APPENDIX A CIGARS.

4-5 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1905

No. 23. COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1903 and 1904.

Remaining in Warehouse from last year.			Placed in Warehouse.			Removed from other Divisions.			Total Number to be Accounted for.			Province.	Entered for Consumption.			Removed in Bond to other Divisions.			Exported.		Written off.	Remaining in Warehouse.			Total Number Accounted for.			
Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.		Foreign, at 86 per M.	Canadian, at 83 per M.	Combina- tion, at 83 per M.	Duty.	Foreign.	Canadian.	Combina- tion.	Foreign.	Combina- tion.	Foreign.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	s. cts.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	
9,731,349	3,801	3,515,425	750,300	1,983,650	1,180,950	926,150	20,000		44,172,915	23,800		Ontario	32,263,705	20,000	193,642 23	1,990,600			18,500		112,500	9,787,610	3,800		44,172,915	23,800		
8,094,545	170,250	372,750	29,101,835	750,300	1,944,650				49,277,330	920,550	2,336,400	Quebec	36,952,135	676,100	1,626,215	228,739 76	147,000	20,000		93,420	300	549,950	11,514,825	224,450	709,885	49,277,330	920,550	2,336,400
308,255		725,350	605,650						973,905		2,670,000	New Brunswick	640,150		1,830,950	9,351 71			5,000	18,500		328,755		814,550	973,905		2,670,000	
223,820			493,155			30,500			657,475			Nova Scotia	409,960			2,459 76				46,300		201,215			657,475			
810,455			4,761,590						5,572,045			Manitoba	4,739,639			28,437 78						832,415			5,572,045			
29,650			272,500						302,150			N. W. Territories	245,675			1,474 05						56,475			302,150			
332,550		80,000	695,175						1,027,725		80,050	British Columbia	732,675		80,050	4,636 20				8,900		286,156			1,027,725		80,050	
20,490,615	174,050	1,158,150	70,855,330	750,300	3,928,300	2,137,600	20,000		101,983,545	944,350	5,086,450	Totals	76,003,930	696,100	3,543,215	468,741 53	2,137,600	20,000		172,120	18,800	642,450	23,067,445	228,250	1,524,435	101,983,545	944,350	5,086,450
1904.																												
9,787,610	3,800	33,241,149		33,900	5,268,750				48,305,509	3,800	33,900	Ontario	33,562,274	3,800	12,900	201,429 72	3,347,150			31,500		49,250	11,315,355		21,000	48,305,509	3,800	33,900
11,514,825	224,450	709,885	45,341,635	406,650	1,171,535	579,150		65,000	57,435,610	631,100	1,946,420	Quebec	42,658,580	587,400	1,378,125	261,848 05	2,678,200		65,000	119,150		74,650	11,924,530	43,700	503,300	57,435,610	631,100	1,946,420
328,755		814,550	629,750						958,505		3,243,840	New Brunswick	529,680		2,371,405	10,292 30				4,500	31,500		424,325		840,935	958,505		3,243,840
201,215			323,895			57,500			582,610			Nova Scotia	256,175			1,537 05							258,585			582,610		
832,415			5,397,350						6,229,765			Manitoba	5,066,800			30,401 34							1,162,875			6,229,765		
56,475			263,875						350,350			N. W. Territories	296,225			1,777 35							54,125			350,350		
286,150			647,450					90,950	1,033,550			British Columbia	621,600			3,729 60				23,450			388,500			1,033,550		
23,067,745	228,250	1,524,435	85,883,104	406,650	3,634,725	6,005,350		65,000	114,895,899	634,900	5,224,160	Totals	82,991,494	591,200	3,762,425	511,015 41	6,005,350		65,000	246,950	31,500	123,900	25,528,295	43,700	1,365,235	114,895,899	634,900	5,224,160
* 6,099 of these cigars at 87 per M.													1903.			1904.												
													Total duty collected ex-manufactory and ex-warehouse			\$ 982,260 45												
													on licenses			16,235 00												
													Totals			\$ 998,495 45												

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

Re		Exported.		Written off.	Remaining in Warehouse.			Total Number Accounted for.		
Fore	Foreign.	Combina- tion.	Foreign.	Foreign.	Canadian	Combina- tion.	Foreign.	Canadian.	Combina- tion.	
No	No.	No.	No.	No.	No.	No.	No.	No.	No.	
9,731	18,500		112,500	9,787,610	3,800		44,172,915	23,800		
8,994	93,420	300	549,950	11,514,825	224,450	709,885	49,277,330	920,550	2,336,400	
368	5,000	18,500		328,755		814,550	973,905		2,670,000	
222	46,300			201,215			657,475			
810				832,415			5,572,045			
29				56,475			302,150			
332	8,900			286,150			1,027,725		80,050	
20,490	172,120	18,800	662,450	23,007,445	228,250	1,524,435	101,983,545	944,350	5,086,450	
9,737	31,500		49,250	11,315,355		21,000	48,305,509	3,800	33,900	
11,514	119,650		74,650	11,924,530	43,700	503,300	57,435,610	631,100	1,946,420	
328	4,500	31,500		424,325		840,935	958,505		3,243,840	
201	67,850			258,585			582,610			
332				1,162,875			6,229,765			
56				54,125			350,350			
286	23,450			388,500			1,033,550			
23,007	246,950	31,500	123,900	25,528,295	43,700	1,365,235	114,895,899	634,900	5,224,160	

I

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the Year ended June 30, 1904.

DIVISIONS.	LICENSES.		Petroleum.	Naphtha.	Total.
	No.	Fees.			
		\$	Galls.	Galls.	Galls.
London	2	2	6,526,896·91	765,216·04	7,292,112·95

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

No. 25.—COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the Years ended June 30, 1903 and 1904.

PROVINCES.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1903.		\$	Galls.	Galls.	Galls.
Ontario	2	2	7,784,179·80	831,712·21	8,615,892·01
1904.					
Ontario	2	2	6,526,896·91	765,216·04	7,292,112·95

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 26.—RETURN of Manufactures

DIVISIONS.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont.	2	100 00	9,629·33	3·00	.....	.....
Hamilton "	2	100 00	20,532·91	333·30	.....	.....
Kingston "	1	50 00	8,162·34	231·91	.....	.....
Ottawa "	1	25 00	200·64	.....	.....	.....
Prescott "	1	300 00	189,260·32	.....	930,730	100,499
Toronto "	6	275 00	62,824·20	809·50	.....	.....
Windsor "	4	700 00	10,356·44	.....	50,966	6,141½
Totals..	17	1,550 00	300,966·18	1,377·71	981,696	106,640½
Montreal, Que	10	450 00	48,941·63	970·70	.....	.....
Quebec "	1	50 00	.....	.....	.....	.....
St. Hyacinthe, Que.	2	100 00	22,471·09	235·30	.....	.....
Sherbrooke "	1	300 00	25,548·28	.....	117,778	15,352
Totals..	14	900 00	96,961·00	1,206·00	117,778	15,352
St. John, N.B.	2	100 00	7,574·65	206·20	.....	.....
Winnipeg, Man.	1	50 00	.....	.....	.....	.....
Grand Totals.....	34	2,600 00	405,501·83	2,789·91	1,099,474	121,992½

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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for the Year ended June 30, 1904.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls	\$ cts.	Galls.	Lbs.	\$ cts.
40,980·53	.....	40,980·53	1,643 43	.....	.....	1,743 43
131,847·48	.....	21,820·77	872 83	110,026·71	.....	972 83
60,152·42	.....	12,102·36	484 10	48,050·06	.....	534 10
788·71	.....	210·83	8 43	577·88	.....	33 43
.....	121,008	.....	.....	.....	121,008	300 00
396,883·39	.....	235,721·45	8,428 97	161,161·94	7,071	8,703 97
.....	7,671	.....	.....	.....	.....	700 00
630,652·53	128,079	310,835·94	11,437 76	319,816·59	128,079	12,987 76
257,396·30	.....	161,530·06	6,461 23	95,866·24	.....	6,911 23
.....	.....	.....	.....	.....	.....	50 00
117,548·93	.....	14,361·26	574 45	103,187·67	.....	674 45
.....	17,559	.....	.....	.....	17,559	300 00
374,945·23	17,559	175,891·32	7,035 68	199,053 91	17,559	7,935 68
46,914·90	.....	41,669·27	1,666 76	5,245 63	.....	1,766 76
.....
.....	.....	.....	.....	.....	.....	50 00
1,052,512·66	145,638	528,396·53	20,140 20	524,116·13	145,638	22,740 20

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
1903.		\$	Galls.	Galls.	Lbs.	Lbs.
Ontario	13	1,150	272,806·58	{ *106·30 1,267·20	} 846,918	90,812
Quebec	9	700	138,964·24	1,728·30	261,515	33,607
New Brunswick	2	100	6,859·77	250·10	.....	.....
Manitoba ,...	1	50	.....	.....	.....	.....
Totals..	25	2,000	418,630·59	{ 3,245·60 *106·30	} 1,108,433	124,419
1904.						
Ontario	17	1,550	300,966·18	1,377·71	981,696	106,640½
Quebec	14	900	96,961·00	1,206·00	117,778	15,352
New Brunswick	2	100	7,574·65	206·20	.....	.....
Manitoba	1	50	.....	.....	.....	.....
Totals..	34	2,600	405,501·83	2,789·91	1,099,474	121,992½

* Malt Extract.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1903 and 1904.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty. Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts.
629,821·43	110,222·00	268,659·76	10,804 21	361,161·67	110,222·00	11,954 21
429,689·76	38,878·00	284,429·59	11,377 18	145,260·17	38,878·00	12,077 18
41,881·24	.....	35,857·16	1,434 24	6,024·08	.....	1,534 24
.....	.....	.....	.....	.....	.....	50 00
1,101,392·43	149,100·00	588,946·51	23,615 63	512,445·92	149,100·00	25,615 63
630,652·53	128,079·00	310,835·94	11,437 76	319,816·59	128,079·00	12,987 76
374,945·23	17,559·00	175,891·32	7,035 68	199,053·91	17,559·00	7,935 68
46,914·90	.....	41,669·27	1,666 76	5,245 63	.....	1,766 76
.....	.....	.....	.....	.....	.....	50 00
1,052,512·66	145,638·00	528,396 53	20,140 20	524,116·13	145,638·00	22,740 20

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

Dr.

No. 28.—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
38,358 03	110,026 71	.....	.....	148,384 74	.....	.. Hamilton, Ont..
17,027 01	48,050 06	.....	.....	65,077 07	.....	.. Kingston, "
.....	577 88	.....	.....	577 88	.....	.. Ottawa, "
.....	.....	121,008	.....	.....	121,008	.. Prescott, "
82,630 05	161,161 94	.....	.....	243,791 99	.....	.. Toronto, "
.....	.....	7,071	.....	.....	7,071	.. Windsor, "
138,015 09	319,816 59	128,079	.....	457,831 68	128,079	..... Totals.....
63,634 45	95,866 24	.....	.....	159,500 69	.....	.. Montreal, Que.....
9,453 28	.....	.....	9,118 80	18,572 08	.....	.. Quebec, "
56,464 59	103,187 67	.....	.....	159,652 26	.....	.. St. Hyacinthe, Que....
.....	.....	17,559	.....	.....	17,559	.. Sherbrooke, "
129,552 32	199,053 91	17,559	9,118 80	337,725 03	17,559	.... Totals.....
1,862 53	5,245 63	.....	.....	7,108 16	.....	.. St. John, N.B.....
7,616 32	.....	.....	42,212 84	49,829 16	.....	.. Winnipeg, Man.....
277,046 26	524,116 13	145,638	51,331 64	852,494 03	145,638	..... Grand Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

the Year ended June 30, 1904.

Entered for Consumption.		Removed to other Divisions.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
97,020 39	3,880 81	7,982 73	.....	43,381 62	148,384 74	.....
47,742 02	1,909 67	.....	.....	17,335 05	65,077 07	.....
577 88	23 11	.....	.....	.....	577 88	.....
.....	.....	.....	121,008	.....	.....	121,008
146,821 27	5,872 87	25,142 80	.....	71,827 92	243,791 99	.....
.....	.....	.....	7,071	.....	.....	7,071
292,161 56	11,686 46	33,125 53	128,079	132,544 59	457,831 68	128,079
105,902 52	4,236 08	9,087 31	.....	44,510 86	159,500 69	.....
7,213 23	288 54	.....	.....	11,358 85	18,572 08	.....
86,084 76	3,443 36	9,118 80	.....	64,448 70	159,652 26	.....
.....	.....	.....	17,559	.....	.....	17,559
199,200 51	7,967 98	18,206 11	17,559	120,318 41	337,725 03	17,559
1,862 53	74 50	.....	.....	5,245 63	7,108 16	.....
46,854 16	1,874 14	.....	.....	2,975 00	49,829 16	.....
540,078 76	21,603 08	51,331 64	145,638	261,083 63	852,494 03	145,638

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—MANUFACTURES IN BOND.

No. 29.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		PROVINCES.
	Vinegar.	Crude Fulminate.		Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1903.
116,944·70	361,161·67	110,222·00	.....	478,106·37	110,222·00	.. Ontario
130,771·36	145,260·17	38,878·00	.....	276,031·53	38,878·00	.. Quebec
2,079·71	6,024·08	.....	.....	8,103·79	.....	.. New Brunswick
.....	.....	.....	51,197·10	51,197·10	.....	.. Manitoba.....
249,795·77	512,445·92	149,100·00	51,197·10	813,438·79	149,100·00	.....Totals
						1904.
138,015·09	319,816·59	128,079·00	.....	457,831·68	128,079·00	.. Ontario
129,552·32	199,053·91	17,559·00	9,118·80	337,725·03	17,559·00	.. Quebec
1,862·53	5,245·63	.....	.....	7,108·16	.....	.. New Brunswick.....
7,616·32	.....	.....	42,212·84	49,829·16	.....	.. Manitoba.....
277,046·26	524,116·13	145,638·00	51,331·64	852,494·03	145,638·00	.....Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

for the years ended June 30, 1903 and 1904.

Entered for Consumption.		Removed to other Divisions.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
288,894·18	11,555 79	51,197·10	110,222·00	138,015·09	478,106·37	110,222 00
146,479·21	5,859 24	.....	38,878·00	129,552·32	276,031 53	38,878·00
6,241·26	249 65	.....	.....	1,862·53	8,103·79	.....
43,580·78	1,743 23	.....	.....	7,616·32	51,197·10	.....
485,195·43	19,407 91	51,197·10	149,100·00	277,046·26	813,438 79	149,100·00
292,161·56	11,686 46	33,125·53	128,079·00	132,544·59	457,831·68	128,079·00
199,200·51	7,967 98	18,206·11	17,559·00	120,318·41	337,725·03	17,559·00
1,862·53	74 50	.....	.....	5,245·63	7,108·16	.....
46,854·16	1,874 14	.....	.....	2,975·00	49,829·16	.....
540,078·76	21,603 08	51,331·64	145,638·00	261,083·63	852,494·03	145,638·00

	1903.	1904.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 43,023 54	\$ 42,743 28
" on licenses	2,000 00	2,600 00
Totals	<u>\$ 45,023 54</u>	<u>\$ 45,343 28</u>

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—ACETIC ACID.

No. 30—RETURN of Manufactures for the Year ended June 30, 1904.

DIVISIONS.	LICENSES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Toronto, Ont.....	1	50	62,618·85	11,170·53	446 82	51,448·32	496 82
Montreal, Que.....	1	50	.....	.....	.....	.....	50 00
Totals	2	100	62,618·85	11,170·53	446 82	51,448·32	546 82

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX A—Continued—ACETIC ACID.

No. 31—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1903
and 1904.

PROVINCES.	LICENSES.		MANUFAC- TURED.	PAID DUTY EX-MANUFACTORY.		WARE- HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
1903.							
Ontario	1	50	213,922·62	64,993·22	2,599 74	148,929·40	2,649 74
Quebec ..	1	50	6,434·93	2,838·15	113 53	3,596·78	163 53
Totals	2	100	220,357·55	67,831·37	2,713 27	152,526·18	2,813 27
1904.							
Ontario..	1	50	62,618·85	11,170·53	446 82	51,448·32	496 82
Quebec ..	1	50	.....	.....	.....	.....	50 00
Totals ..	2	100	62,618·85	11,170·53	446 82	51,448·32	546 82

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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APPENDIX A—Continued—ACETIC ACID.

No. 32—WAREHOUSE RETURN for the Year ended June 30, 1904.

DR.

CR.

Remain- ing in Ware- house from last year.	Ware- housed.	Received from other Di- visions.	Totals.	DIVISIONS.	Entered for Con- sumption	Duty.	Removed to other Di- visions.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	Galls.		Galls.	\$ cts.	Galls.	Galls.	Galls.
61,517·47	51,448·32	.....	112,965·79	..Toronto..	43,994·73	1,759 79	34,863·51	34,107·55	112,965·79
3,596·78	.....	34,863·51	38,460·29	..Montreal.	9,858·71	394 36	.....	28,601·58	38,460·29
65,114·25	51,448·32	34,863·51	151,426·08	....Totals..	53,853·44	2,154 15	34,863·51	62,709·13	151,426·08

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX A—Continued—ACETIC ACID.

No. 33—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1903 and 1904.

DR.					CR.				
Remain- ing in Ware- house from last year.	Ware- housed.	Received from other Di- visions.	Totals.	PROVINCES.	Entered for Con- sumption	Duty.	Removed to other Di- visions.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	Galls.	1903.	Galls.	\$ cts.	Galls.	Galls.	Galls.
.....	148,929·40	.....	148,929·40	.. Ontario ..	82,880·86	3,315 22	4,531·07	61,517·47	148,929·40
.....	3,596·78	.....	3,596·78	.. Quebec ..	.....	.....	.....	3,596·78	3,596·78
.....	152,526·18	.....	152,526·18	.. Totals..	82,880·86	3,315 22	4,531·07	65,114·25	152,526·18
1904.									
61,517·47	51,448·32	.....	112,965·79	.. Ontario ..	43,994·73	1,759 79	34,863·51	34,107·55	112,965·79
3,596·78	.....	34,863·51	38,460·29	.. Quebec ..	9,858·71	394 36	.....	28,601·58	38,460·29
65,114·25	51,448·32	34,863·51	151,426·08	.... Totals..	53,853·44	2,154 15	34,863·51	62,709·13	151,426·08

	1903.	1904.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 6,028 49	\$ 2,600 97
" " on licenses.....	100 00	100 00
	<u>\$ 6,128 49</u>	<u>\$ 2,700 97</u>

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

METHYLATED SPIRITS.

No. 34—STATEMENT showing the quantity of Raw Materials on hand at beginning and end of year, and brought in and used during the year 1903-1904.

DR.	(A)						CR.
Names of Articles.	Stock on hand, July 1, 1903	Brought in during the year.	Total to be Accounted for	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand June 30, 1904.	Total Accounted for
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol	5,260·20	64,639·78	69,899·98	66,052·35	138·10	3,709·53	69,899·98
Wood Naphtha..	2,712·54	23,046·94	5,759·48	23,417·78	.....	2,341·70	25,759·48

(B)

STATEMENT showing the quantity of Raw Materials used, and Methylated Spirits produced therefrom.

Alcohol used Statement (A) above.	Wood Naphtha used Statement (A) above.	Methylated Spirits used Statement (C) below.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p.c.	Pr'f galls.
66,052·35	23,417·78	.....	89,470·13	87,745·67	1,724·46	1·96	89,470·13

(C)

STATEMENT showing the quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand July 1, 1903.	Manufactured as above Statement (B).	Brought in during the year.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand June 30, 1904.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
4,268·79	87,745·67	.....	92,014·46	87,291·62	.....	.....	4,722·84	92,014·46

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

Dr.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1903.	Rents accrued up to June 30, 1904.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
100 00	200 00	300 00	1	Ottawa River....	Perley & Pattee....	J. R. Booth
50 00	100 00	150 00	2	"	Thomson & Perkins.....	"
150 00	300 00	450 00	3	"	Lyman Perkins.....	"
150 00	300 00	450 00	4	"	R. Blackburn <i>et al</i>	McKay Milling Co., Ltd
.....	100 00	100 00	5	"	J. & J. Petrie.....	Ottawa Electric Co....
.....	100 00	100 00	6	"	A. H. Baldwin.....	"
.....	300 00	300 00	7	"	Ottawa Electric Ry. Co..	"
.....	400 00	400 00	8	"	Perley & Pattee....	"
.....	100 00	100 00	9	"	J. M. Currier.....	N. S. Blaisdell.....
.....	600 00	600 00	10	"	Harris, Bronson & Co...	The Bronson & Weston Lumber Co.....
.....	200 00	200 00	11	"	Levi Young.....	Ottawa Electric Ry. Co
.....	104 00	104 00	12	"	J. R. Booth.....	.....
.....	10 00	10 00	13	"	Bronson & Weston.....	.....
.....	100 00	100 00	14	" .....	" .....	.....
.....	96 00	96 00	15	"	Perley & Pattee.....	J. R. Booth
64 00	8 00	72 00	16	"	L. M. Coutlee	Mary Conroy.....
570 84	.....	570 84	17	"	John Rochester.....	.....
.....	25 00	25 00	18	"	Nérée Tétreau	Thomas Ahearn
200 00	.....	200 00	19	"	Hon. J. Skead .....	.....
96 00	.....	96 00	20	" .....	" .....	.....
.....	1 00	1 00	21	"	G. A. Grier & Co	Ottawa Electric Ry. Co
380 00	.....	380 00	22	"	John Rankin.....	.....
75 00	150 00	225 00	23	"	J. R. Booth .....	.....
60 00	5 00	65 00	24	"	Colin Dewar.....	.....
.....	50 00	50 00	25	"	Bronson & Weston .....	.....
.....	1 00	1 00	26	"	Alfred Desjardins .....	.....
.....	100 00	100 00	27	"	The Bronson Co.....	.....
.....	10 00	10 00	28	"	Ottawa Electric Co.....	.....
.....	1 00	1 00	1	St. Lawrence.....	Que. Har. Commissioners	.....
125 00	25 00	150 00	2	"	Rich. and Ont. Nav. Co..	.....
.....	1 00	1 00	3	Quebec	Corporation de Quebec..	.....
.....	1 00	1 00	4	"	Narcisse Blais .....	.....
5 00	.....	5 00	5	Richibucto Har..	Wm. Hudson .....	.....
.....	1 00	1 00	6	Rondeau Har.....	School Trustees.....	.....
.....	1 00	1 00	7	Collingwood Har..	Great North'n Transit Co	.....
.....	1 00	1 00	8	Ottawa.....	E. G. Laverdure.....	.....
.....	1 00	1 00	9	Walkerton, Ont ..	D. Rob'tson & J. Rowland	.....
.....	1 00	1 00	10	Three Rivers.....	Corporation de Three-Riv	.....
100 00	100 00	200 00	11	"	W. Ritchie .....	.....
165 00	.....	165 00	12	British Columbia..	A. Peel.....	.....
90 00	.....	90 00	13	"	Jonathan Maury .....	.....
75 00	25 00	100 00	14	"	Roderick Finlayson.....	.....
25 00	25 00	50 00	15	"	Joseph Spratt.....	.....
.....	1 00	1 00	16	"	Bank of British Columbia	.....
.....	1 00	1 00	17	"	W. Dodd .....	.....
.....	12 00	12 00	18	"	D. W. Gordon .....	.....
5 00	.....	5 00	19	"	S. Williams .....	.....
5 00	5 00	10 00	20	"	Geo. H. Huff.....	.....
.....	1 00	1 00	21	"	Canadian Pac. Ry. Co...	.....

Lessees' Accounts, 1903-1904.

CR.

Description of Property.	Number.	Date to which Account is made up.	Paid during Fiscal Year.	Balances due on June 30, 1904.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière St., service ground	1	June 30, 1904	200 00	100 00	300 00
Lot D	2	" 30, 1904	100 00	50 00	150 00
Lots E, F and G, South Head St.	3	" 30, 1904	300 00	150 00	450 00
Lots H, I and J, grist mill, North Head St.	4	" 30, 1904	300 00	150 00	450 00
Lot K, fanning mill, South Head St	5	Dec. 31, 1903	100 00	.....	100 00
Lot L, service ground.	6	" 31, 1903	100 00	.....	100 00
Lots Q, R and T, service ground, North Middle St	7	" 31, 1903	300 00	.....	300 00
Lots M, N, O and P, service ground (no water used)....	8	" 31, 1903	400 00	.....	400 00
Lot S, service ground	9	June 30, 1904	100 00	.....	100 00
Lots U, V, W, X, Y and Z, service ground ..	10	" 30, 1904	600 00	.....	600 00
Two strips of land ..	11	Jan. 1, 1905	200 00	.....	200 00
Lumber yard at head of slides	12	Sept. 20, 1904	104 00	.....	104 00
Bridge over slides.	13	June 30, 1905	10 00	.....	10 00
Strip of land, Amelia Island	14	Jan. 1, 1905	100 00	.....	100 00
Reserve, head of Chaudière Island.	15	" 1, 1905	96 00	.....	96 00
Small island, Deschênes Rapids.	16	" 1, 1904	.....	72 00	72 00
Portion of lot 39, Concession 'A,' Nepean	17	Feb. 1, 1885	.....	570 84	570 84
Excavated channel slide and two dams, Little Chaudière	18	Mar. 1, 1905	25 00	.....	25 00
Water lots opposite lot 30, Concession 'A,' Nepean ..	19	Dec. 1, 1891	.....	200 00	200 00
Three small islands, Ottawa River.	20	May 1, 1891	.....	96 00	96 00
Covering over portion of Ottawa slides.	21	Nov. 10, 1904	1 00	.....	1 00
East portion of Hawley's Island ..	22	June 30, 1891	.....	380 00	380 00
Piece of land, south-west end of Union Bridge.	23	Nov. 12, 1904	150 00	75 00	225 00
Piece of land on Victoria Island	24	June 15, 1905	.....	65 00	65 00
Piece of land, south side of Middle St., Victoria Island .	25	Aug. 31, 1904	50 00	.....	50 00
Piece of land, Longue Pointe Rouge Templeton, Ottawa County.	26	Oct. 24, 1904	1 00	.....	1 00
South-west of lot No. 1, Amelia Island.	27	" 9, 1903	100 00	.....	100 00
Lot Pa, South Head St	28	Jan. 10, 1905	10 00	.....	10 00
Small lot near Custom House, Quebec	1	Sept. 1, 1904	1 00	.....	1 00
Roadway from pier at Côteau Landing.	2	July 1, 1904	.....	150 00	150 00
Old Provincial Government Building grounds, on Mountain Hill.	3	June 25, 1905	1 00	.....	1 00
Privilege to erect bridge on St. Charles River.	4	Feb. 6, 1905	1 00	.....	1 00
Piece of land at North Beach	5	June 30, 1903	5 00	.....	5 00
Use of old log house formerly used as Custom House, Shrewsbury, Ont.	6	Sept. 11, 1903	1 00	.....	1 00
Use of breakwater for storing coal	7	Feb. 6, 1905	.....	1 00	1 00
South-east half of lot 8, Ottawa.	8	Dec. 18, 1904	1 00	.....	1 00
Right of way over strip of land	9	Apl. 27, 1905	1 00	.....	1 00
Lot of land on St. Christopher Island, St. Maurice River	10	Dec. 1, 1904	1 00	.....	1 00
Outlet of River St. Maurice.	11	June 30, 1904	100 00	100 00	200 00
Portion of Assay Office, New Westminster	12	" 11, 1891	.....	165 00	165 00
" " "	13	" 11, 1891	.....	90 00	90 00
Privilege to erect two bulkheads, Rock Bay, Victoria Harbour ..	14	" 1, 1905	100 00	.....	100 00
Privilege to build a wharf opposite his own property, Victoria Harbour.	15	" 1, 1905	.....	50 00	50 00
Right of drainage through Government property, Nanaimo.	16	Dec. 1, 1904	1 00	.....	1 00
Old Government House, Yale.	17	July 24, 1903	1 00	.....	1 00
Beach lots A, C, E and F, front of 7, 8 and 9, Nanaimo Harbour ..	18	Aug. 27, 1904	12 00	.....	12 00
Frontage on lot 7, block M, Victoria	19	July 16, 1903	.....	5 00	5 00
Permission to build a wharf on lot A, block 2, Sumas River, Alberni, B.C	20	Aug. 12, 1904	.....	10 00	10 00
Portion of Custom House lot, New Westminster ..	21	Apl. 14, 1905	1 00	.....	1 00

Dr.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1903.	Rents accrued up to June 30, 1904.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
50 00	50 00	50 00	22	British Columbia..	John Reid .....	.....
70 00	70 00	70 00	23	Rivière du Lièvre.	Dominion Phosphate Co., Ltd .....	.....
1 00	1 00	1 00	24	Charlottetown....	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop McDonald.
16 00	16 00	16 00	25	Antigonish, N.S..	L. C. Archibald ..	.....
1 00	1 00	1 00	26	Owen Sound..	Grand Trunk Railway...	.....
5 00	5 00	5 00	27	.....	Jacob Duke Speers.....	.....
240 00	240 00	240 00	28	Windsor	Archie McNee.....	.....
1 00	1 00	1 00	29	Lévis, Que	Cyrille Robitaille .	.....
5 00	5 00	5 00	30	Bayfield, N.S. ...	Charles L. Gass.....	.....
1 00	1 00	1 00	31	" .....	" .....	.....
5 00	5 00	5 00	32	Village of Brooke, Ont.....	Pedwell, William.....
2,801 84	3,647 00	6,448 84

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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Lessees' Accounts, 1903-1904—*Concluded.*

Cr.

Description of Property.	Number.	Date to which Ac- count is made up.	Paid during Fiscal Year.	Balances due on June 30, 1904.	Totals.
			\$ cts.	\$ cts.	\$ cts.
Lot 1, block 13, corner Begbie and Columbia Sts., New Westminster	22	May 12, 1905	50 00	.....	50 00
Permission to erect a landing at Little Rapids, Rivière du Lièvre.	23	Apl. 30, 1898	.....	70 00	70 00
Leave to connect drain to main service of public building	24	May 16, 1902	.....	1 00	1 00
Tract of land and water lot, McNair's Cove.	25	Dec. 30, 1904	16 00	.....	16 00
Lot of land west of Sydenham River	26	" 31, 1904	1 00	.....	1 00
Water lot	27	Apl. 8, 1905	5 00	.....	5 00
Lot on Ouellette St., Windsor, Ont	28	" 30, 1900	.....	240 00	240 00
Ground rent	29	" 4, 1905	1 00	.....	1 00
Water lot.	30	Dec. 7, 1904	5 00	.....	5 00
"	31	June 8, 1905	1 00	.....	1 00
"	32	Mar. 31, 1905	5 00	.....	5 00
.....Grand Totals..			3,658 00	2,790 84	6,448 84

W. J. GERALD,
Deputy Minister.

APPENDIX

No. 35 (A).—HYDRAULIC and other Rents, &c.—

Balances due on July 1, 1903.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			LAND SALES—PRINCIPAL ACCOUNT.
12,092 83	12,592 83	1	Hamilton and Port Dover Road..	Choat & Kern
433 34	433 34	2	Bonner's property, Quebec.....	Timothy Sullivan, now M. Murphy..
333 34	333 34	3	.....	John Bailey, now Alex. Powell.....
300 00	300 00	4	.....	Abraham Thompson
147 80	147 80	5	.....	John Boomer.....
248 40	248 40	6	.....	John Garbatz, now J. C. Nolan.....
154 80	154 80	7	.....	N. H. Brown.....
600 00	600 00	8	.....	Estate Robert Reid.....
333 33	333 33	9	.....	John Chevalier
533 33	533 33	10	.....	Daniel Holden
333 33	333 33	11	.....	George Creeley.....
63 00	63 00	12	.....	Thomas McAdam.....
15,573 50	15,573 50			LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road..	Choat & Kern (matured).
558 00	558 00	2	Bonner's property, Quebec..	Timothy Sullivan, now M. Murphy..
120 00	120 00	3	.....	John Bailey, now Alex. Powell...
306 00	306 00	4	.....	Abraham Thompson.....
155 22	155 22	5	.....	John Boomer
275 82	275 82	6	.....	John Garbatz, now J. C. Nolan.....
208 95	208 95	7	.....	N. H. Bowen.....
828 00	828 00	8	.....	Estate Robert Reid.....
190 00	190 00	9	.....	John Chevalier.....
298 68	298 68	10	.....	Daniel Holden.....
35 91	35 91	11	.....	George Creeley.....
100 00	100 00	12	.....	Thomas McAdam.....
100 00	100 00	13	.....	Joseph Brook, tenant.....
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

A—*Concluded.*LESSEES' Accounts, 1903-1904.—*Concluded.*

Description of Property.	Number.	Date to which the account is made up.	Balances due on June 30, 1904.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover & Caledonia Bridge.....	1	.....	12,092 83	12,092 83
Lot No. 1, Wolfe Street.....	2	.....	433 44	433 34
" 9 ".....	3	.....	333 34	333 34
" 49 ".....	4	.....	300 00	306 00
" 73 and 74, Tower Street.....	5	.....	147 80	147 80
" 64 Wolfe Street and 211 and 252 Ware Street.	6	.....	248 40	248 40
" 67 and 68, Monument Street.....	7	.....	154 80	154 80
" 22 and 23, Wolfe Street.....	8	.....	600 00	600 00
" 32, Wolfe Street.....	9	.....	333 33	333 33
" 65 and 66, Wolfe Street.....	10	.....	533 33	533 33
" 31, Wolfe Street.....	11	.....	333 33	333 33
" 135, Church Street.....	12	.....	63 00	63 00
			15,573 50	15,573 50
.....	1	June 30, 1874..	6,298 25	6,298 25
Lot No. 1, Wolfe Street.....	2	May 1, 1889..	558 00	558 00
" 9 ".....	3	" ..	120 00	120 00
" 49 ".....	4	" ..	306 00	306 00
" 73 and 74, Tower Street.....	5	" ..	155 22	155 22
" 64 Wolfe Street and 211 and 252 Ware Street.	6	" ..	275 82	275 82
" 67 and 68, Monument Street.....	7	" ..	208 95	208 95
" 22 and 23, Wolfe Street.....	8	" ..	828 00	828 00
" 32, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 65 and 66, Wolfe Street.....	10	" ..	298 68	298 68
" 31, Wolfe Street.....	11	" ..	35 91	35 91
" 135, Church Street.....	12	" ..	100 00	100 00
Monument Hotel.....	13	" ..	100 00	100 00
			9 474 83	9,474 83

W. J. GERALD
Deputy Minister.

APPENDIX B.

No. 1.—Details of Excise Expenditures for the Year ended June 30, 1904.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Bellerville.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Iler, B.	Salary as Collector for year		38 88	7 20	1,893 88	
Standish, J. G....	" Special Class Exciseman for year		31 96	4 32	1,563 72	
Pole, C. W.....	" Deputy Collector, Class A, for year		29 94	3 60	1,466 40	
McCoy, W.	" Special Class Exciseman for year		24 96	4 32	1,220 70	
McCuaig, A. F...	" Deputy Collector, Class B, for year		18 00	2 88	879 12	
McFee, A. C....	" 1st Class Exciseman for year..		31 92	2 88	877 68	
Brown, W. J.....	" " " ..	43 68		2 88	828 42	
	Salaries.....	43 68	175 66	28 08	8,734 92	
	Contingencies.....				380 58	
						9,115 50
	<i>Brantford.</i>					
Sinon, E. H. . .	Salary as Collector for year.....		31 86	7 20	1,557 12	
Sloan, W.....	" Deputy Collector, Class A, for year	61 26		3 60	1,160 76	
Weyms, C.....	" 1st Class Exciseman for year..		20 46	2 88	1,001 64	
Hawkins, A. C...	" 1st " " ..		19 96	2 88	977 16	
Orr, H. N.....	" 1st " " ..		35 04	2 88	964 56	
Hart, P. D.....	" 2nd " from July 1, 1903, to Feb. 1, 1904.		7 05	1 20	303 40	
Berry, H. L.....	" 1st Class Exciseman from July 1, 1903, to January 1, 1904. Transferred to Windsor....	22 26		1 44	422 52	
	Salaries.....	83 52	114 37	22 08	6,387 16	
	Contingencies				1,203 29	
						7,590 45
	<i>Cornwall.</i>					
Mulhern, M. M...	Salary as Collector for year.....		20 34	3 60	996 00	
	Salary		20 34	3 60	996 00	
	Contingencies.....				92 30	
						1,088 30
	<i>Guelph.</i>					
Powell, J. B....	Salary as Collector for year.....		43 26	7 20	2,114 52	
Till, T. M.....	" Deputy Collector, Class A, for year		36 66	3 60	1,500 72	
Dawson, W. . . .	" Special Class Exciseman for year		31 96	4 32	1 563 72	
Woodward, G. W.	" Special Class Exciseman for year		24 96	4 32	1,220 70	
Broadfoot, S....	" Accountant		23 94	4 32	1,146 96	
Bish, P.	" 1st Class Exciseman for year..		20 46	2 88	1,001 64	
Spence, F. H.....	" 1st " " ..		20 46	2 88	1,001 64	
Bowman, A.	" 1st " " ..		20 46	2 88	1,001 64	
O'Donohue, M. J..	" 1st " " ..		20 46	2 88	1,001 64	
Kilroy, E. T.	" 1st " " ..		20 46	2 88	1,001 64	
Brain, A. F.....	" 1st " " ..		35 40	2 88	975 42	
O'Brien, E. C....	" 2nd " " ..		17 34	2 88	850 98	
Altaman, P. J....	" 1st " " ..		33 06	2 88	910 26	
Howie, A.....	" 3rd " " ..		15 30	2 88	746 82	
Coutts, J. J.	" 1st " " ..	43 68		2 88	828 42	
	Salaries.....	43 68	358 18	52 56	16,866 72	
	Contingencies				1,012 12	
						17,878 84

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APPENDIX B.—No. 1.—DETAILS of Excise Expenditures, 1903–1904.—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Hamilton.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Miller, W. F.....	Salary as Collector for year.....		44 94	14 40	2,190 60	
Cameron, D. M....	" Special Class Exciseman for year.....		30 00	4 32	1,465 68	
Baby, W. A. D....	" " " ".....		31 96	4 32	1,563 72	
Donaghy, W.....	" " " ".....		28 04	4 32	1,367 64	
O'Brien, Jas.	" Deputy Collector, Class A, for year.....	72 84		7 20	1,376 82	
Crawford, W. P....	" Accountant, for year.....		26 52	4 32	1,299 12	
O'Brien, J. F.	" 1st class exciseman for year.....		20 46	2 88	1,001 64	
Irwin, R.	" 1st " " ".....		20 46	2 88	1,001 64	
Dnmbrille, R. W..	" 1st " " ".....		20 46	2 88	1,001 64	
Hobbs, G. N.....	" 1st " " ".....		20 46	2 88	1,001 64	
Wardell, R. S. R..	" 1st class exciseman from July 1, 1903, to April 1, 1904. Transferred to Toronto.....		26 64	2 16	733 68	
Brennan, D. J....	" 1st class exciseman for year.....		20 46	2 88	1,001 64	
Hayhurst, T. H....	" 1st " " ".....	48 30		2 88	916 26	
Logan, J.....	" 2nd " " ".....		17 34	2 88	850 98	
Amor, W.....	" 2nd " " ".....		17 34	2 88	850 98	
Bishop, J. B.....	" 2nd " " ".....	39 96		2 88	757 14	
Cheseldine, J. H..	" 1st " " ".....	43 68		2 88	828 42	
Lawlor, J. J.....	" 1st " " ".....	43 68		2 88	828 42	
Blackman, C.....	" Messenger.....	29 48			560 52	
Boyd, J. F. S.....	" 1st class exciseman from April 1 to June 30, 1904. Brought from Toronto.....		8 73	0 72	240 54	
	Salaries.....	277 94	333 81	73 44	20,838 72	
	Contingencies.....				669 47	21,508 19
	<i>Kingston.</i>					
Dickson, C. T....	Salary as Collector for year.....		15 96	7 20	1,616 82	
Grimason, T.....	" Deputy Collector for year.....		24 54	3 60	1,199 34	
Hanley, A.....	" Accountant for year.....		19 96	2 88	977 16	
McFarland, C. D..	" 1st class exciseman for year.....		6 80	0 99	333 86	
Lyons, E.	" 1st " " ".....		20 46	2 88	1,001 64	
O'Donnell, J.....	" Messenger for year.....		15 30	2 88	746 82	
Fahey, E.	" 3rd class exciseman for year.....		14 40	2 88	702 72	
Hogan, Jas.....	" 3rd class exciseman from July 28, 1903, to June 30, 1904....	25 30		2 67	478 42	
	Salaries.....	25 30	117 42	25 98	7,056 78	
	Contingencies.....				1,316 91	8,373 69
	<i>London.</i>					
Alexander, T.....	Salary as Collector for year.....		43 26	7 20	2,114 52	
Spereman, J. J....	" Special Class exciseman for year.....		31 96	4 32	1,563 72	
Davis, T. G.....	" Deputy Collector, Class A, for year.....		30 72	3 60	1,503 18	
Thrasher, W. A....	" Deputy Collector, Class A, for year.....	76 86		3 60	1,457 04	
Coles, F. H.....	" Accountant for year.....		23 94	4 32	1,146 96	
Wilson, D.....	" " " ".....		21 00	2 88	1,026 12	
Hicks, W. H.....	" Deputy Collector, Class B, from July 1, 1903, to March 1, 1904. Removed to Stratford.....		13 28	1 92	651 44	
Stewart, J.....	" 1st class exciseman for year.....		20 46	2 88	1,001 64	
Lee, E.....	" 1st " " ".....		20 46	2 88	1,001 64	

APPENDIX B.—No. 1.—DETAILS of Excise Expenditures, 1903–1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>London—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Girard, J.	Salary as 1st class exciseman for year..	.....	20 46	2 88	1,001 64	
		(Ins.)				
Boyle, P.	" 1st " " ..	71 76	30 66	2 88	919 68	
Davis, Jas.	" 1st " " ..		19 62	2 88	960 90	
Foster H.	" 1st " " ..	.....	33 78	2 88	930 78	
Webbe, C. E. A..	" 2nd " " ..	.....	17 34	2 88	850 98	
Tracy, J. P.	" 2nd " " ..	.....	17 34	2 88	850 98	
Talbot, J.	" 3rd " " ..	37 44	.....	2 88	709 68	
Whitehead, J. P..	" Deputy Collector, Class B, for year ..	32 40	.....	2 88	614 64	
Fiddes, Jas.	" Deputy Collector, Class B, from December 2, 1903, to June 30, 1904.	14 49	.....	1 67	274 12	
Rose, J. A.	" Deputy Collector, Class B, from April 16, 1904, to June 30, 1904.	13 52	.....	0 75	256 55	
	Salaries	246 47	344 28	59 06	18,836 21	
	Contingencies .....	.....	.....	.....	1,223 46	
						20,059 67
	<i>Ottawa.</i>					
Freeland, A.	Salary as Collector for year.	78 42	.....	7 20	1,484 34	
McGuire, T.	" Deputy Collector, Class A, for year ..	61 32	.....	3 60	1,162 56	
Slattery, R.	" 1st class exciseman for year..	.....	20 46	2 88	1,001 64	
Fox, T. ....	" " " " ..	.....	20 46	2 88	1,601 64	
Bennett, Jas.	" Deputy Collector, Class B, for year.	45 00	.....	2 88	852 12	
Hinchey, E. H.	" Accountant for year. ....	.....	18 70	4 32	913 74	
Laporte, G.	" Deputy Collector, Class B, for year. ....	...	16 96	2 88	830 16	
Casey, J.	" Probationary 3rd Class from 1st July to 30th Sept., 1903, and 3rd Class from 1st Oct. 1903, to June 30, 1904.	28 74	.....	2 88	543 36	
Wiallard, R. A....	" Deputy Collector, Class B, from 11th April, 1904, to 30th June, 1904	6 66	.....	.....	126 67	
	Salaries	220 14	76 58	29 52	7,916 23	
	Contingencies .....	.....	.....	.....	194 89	
						8,111 12
	<i>Owen Sound.</i>					
Graham, W. J.	Salary as Collector for year. ....	.....	9 20	3 60	1,377 16	
Nichols, J. T.	" Deputy Collector, Class B, for year. ....	.....	19 96	2 88	977 16	
Johnson, J. J.	" 1st class exciseman, for year. ....	.....	19 68	2 88	966 12	
Chisholm, W. N..	" Deputy Collector, Class A, for year. ....	.....	19 38	3 60	946 98	
Blyth, A.	" 2nd class exciseman, for year.	45 54	.....	2 88	864 06	
	Salaries	45 54	68 22	15 84	5,131 48	
	Contingencies .....	.....	.....	.....	618 02	
						5,749 50
	<i>Perth.</i>					
McLenaghan, N..	Salary as Collector for year	71 70	7 20	1,356 06	
Mason, F.	" Special Class exciseman for year.	30 96	4 32	1,514 70	

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APPENDIX B.—No. 1.—DETAILS of Excise Expenditures, 1903–1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Perth—Ccn.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Goodman, A. W..	Salary as 1st class exciseman for year..	.....	20 46	2 88	1,001 64	
Noonan, H. T....	" Deputy Collector, Class A, for year.....	36 72	.....	3 60	694 68	
Clarke, T.....	" Deputy Collector, Class B, for year....	40 04	.....	2 88	757 08	
Rowan, W. E....	" " "	25 04	.....	2 88	472 08	
Egan, W.....	" " "	.....	.....	2 88	397 08	
Baikie, D	" " "	25 04	.....	3 60	471 36	
George, J.....	" " "	10 04	.....	2 88	187 08	
Maurice, E. . .	" " "	15 00	.....	2 88	282 12	
Murphy, Jas. L..	" " "	5 02	.....	2 88	92 10	
	Salaries	228 60	51 42	38 88	7,225 98	
	Contingencies .....	.....	.....	.....	599 99	
						7,825 97
	<i>Peterborough.</i>					
Rudkins, W.....	Salary as Collector for year	58 14	.....	3 60	1,100 76	
Rork, T.....	" Deputy Collector, Class A, for year.....	43 96	.. ..	3 60	832 44	
Howden, R.	" Deputy Collector, Class B, for year.....	.....	16 04	2 88	781 08	
Bickle, J. W.....	" " "	.....	13 96	2 88	683 16	
	Salaries	102 10	30 00	12 96	3,397 44	
	Contingencies .....	.....	.....	.....	212 38	
						3,609 82
	<i>Port Arthur.</i>					
Ironside, G. A....	Salary as Collector for year.....	.....	20 34	3 60	996 00	
Sangster, F. H...	" Deputy Collector from July 13, 1903, to June 30, 1904.....	7 20	.....	2 79	135 17	
	Salaries ...	7 20	20 34	6 39	1,131 17	
	Contingencies .....	.....	.....	.....	215 49	
						1,346 66
	<i>Prescott.</i>					
Keilty, T.....	Salary as Collector for year.....	.....	33 96	7 20	1,658 82	
Gerald, W. H.....	" Special Class Exciseman for year.....	.....	31 96	4 32	1,563 72	
Macdonald, A. B.	" " "	.....	24 96	4 32	1,220 70	
Melville, T. R....	" Deputy Collector, Class A, for year	62 46	.....	3 60	1,183 92	
Keeler, G. S	" 2nd Class Exciseman for year.....	.....	17 34	2 88	850 98	
Wood, J. A. . . .	" Deputy Collector, Class B, for year .....	.....	.....	2 88	847 08	
Johnston, G. E....	" 3rd Class Exciseman. from July 1 to October 31, 1904..	.....	5 00	0 96	244 04	
White, J. B	" Deputy Collector, Class B, for year	32 48	.....	2 88	614 64	
Marshall, N	" 3rd Class Exciseman for year.....	30 72	.....	2 88	581 40	
Whelan, T. E	" Probationary 3rd Class from Dec. 17, 1903, to June 30, 1904	13 48	.....	1 55	255 08	
McPherson, E. A..	" Probationary 3rd Class from Dec. 28, 1903, to June 30, 1904	12 75	.....	1 44	241 14	
	Salaries...	151 89	113 22	34 91	9,261 52	
	Contingencies .....	.....	.....	.....	804 14	
						10,065 66

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Toronto—Con.					
Graham, W. T....	Salary as 1st Class Exciseman for year.....		20 46	2 88	1,001 64	
Doyle, B. J.	" 1st " " "		20 46	2 88	1,001 64	
Weir, J.	" 1st " " from July 1, 1903, to Jan. 1, 1904; resigned.....		9 96	1 44	488 58	
Cook, W. R.	" 1st Class Exciseman for year.....		20 46	2 88	1,001 64	
Howard, W. W. S.	" 1st " " "		20 46	2 88	1,001 64	
Hurst, L. B.	" 1st " " "		20 46	2 88	1,001 64	
Barber, J. S.	" 2nd " " "		17 34	2 88	850 98	
Murray, A. E.	" 2nd " " "		17 34	2 88	850 98	
Dager, H. J. ...	" Deputy Collector, Class B, for year.....	45 00		2 88	852 12	
Brentnall, F. F...	" Deputy Collector, Class B, for year.	42 52		2 88	804 60	
Boyd, J. F. S. ..	" 1st Class Exciseman from July 1, 1903, to April 1, 1904; removed to Hamilton.....		23 55	2 16	649 26	
Coulter, A.	" 1st Class Exciseman for year.		32 28	2 88	889 80	
Ritchie, H.	" Deputy Collector, Class B, for year.....	40 04		2 88	757 08	
Jones, A.	" 3rd Class Exciseman for year.....		15 30	2 88	746 82	
Falconer, R. H...	" 1st " " "	43 68		2 88	828 42	
Graham, A. L....	" 1st " " "	43 68		2 88	828 42	
Burns, R. J.	" 2nd " " "	43 68		2 88	828 42	
Mahoney, H.	" 1st " " "	43 68		2 88	828 42	
Gillies, A. L.....	" 3rd " " " from Jan. 1 to June 30, 1904.....	27 48		2 88		
Elliott, T. H. {	" Deputy Collector, Class B, for year..... (Insurance)	46 20 } 31 32 }		2 88	519 60	
Walsh, W. H.	" Probationary 3rd Class from Oct. 14, 1903, to April 13, 1904, and 3rd Class from Apl. 14 to June 30, 1904.....	18 92		2 05	357 90	
Fielding, L. G. ...	" Stenographer and typewriter from Jan. 1 to June 30, 1904.	9 96			190 02	
Wardell, R. S. R. .	" 1st Class Exci-eman, April 1 to June 30, 1904, brought from Hamilton.....		9 18	0 72	252 60	
	Salaries	613 70	570 05	128 53	37,499 59	
	Contingencies.				1,605 71	
	Windsor.					39,105 30
McSween, Jas....	Salary as Collector for year.....		38 88	14 40	1,891 68	
Bouteiller, G. A..	" Special Class Exciseman for year.....		32 94	4 32	1,612 68	
Marion, H. R.	" Deputy Collector, Class A, for year.....	71 58		7 20	1,353 72	
Dunlop, C.	" Deputy Collecto r, Class B, for year.....		25 96	3 60	1,270 44	
Gow, J. E.	" Special Class Exciseman for year		24 96	4 32	1,220 70	
Brennan, J.	" Special Class Exciseman for year		24 96	4 32	1,220 70	
Allen, G. A.	" Special Class Exciseman from July 1, to Oct. 1, 1903; re- moved to St. Hyacinthe....		6 00	1 08	292 92	
Belleperche, A.J.E	" Accountant for year.	57 48		4 32	1,088 16	
Marcon, F. A.	" 1st Class Exciseman for year.		20 46	2 88	1,001 64	
Keogh, P. M.	" Deputy Collector, Class B, for year....		19 96	3 60	976 44	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
	<i>Windsor—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Thomas, R. . .	Salary as 1st Class Exciseman for year . . . . .	.....	20 46	2 88	1,001 64	
Bayard, G. A. . .	" 1st " " " . . . . .	.....	20 46	2 88	1,001 64	
Jubenville, J. P. .	" 2nd " " " . . . . .	.....	17 34	2 88	850 98	
Falconer, J. . .	" 3rd " " " . . . . .	.....	15 30	2 88	746 82	
Cahill, J. W.	" 3rd " " " . . . . .	.....	15 30	2 88	746 82	
Neil, Jas.	" 1st " " "	43 68	.....	2 88	828 42	
Chilver, F. W.	" 1st " " "	43 68	.....	2 88	828 42	
McArthur, G. H. . .	" 1st " " "	43 68	.....	2 88	828 42	
Beneteau, S.	" 2nd " " "	30 72	.....	2 88	581 40	
Berry, H. L.	" 1st " " from Jan. 1, to June 30, 1904 ; brought from Brantford.	24 96	.....	1 44	473 58	
Adam, A. R.	" 3rd Class Exciseman from Jan. 1, to June 30, 1904	15 00	.....	1 44	283 56	
	Salaries	330 78	282 98	78 84	20,100 78	
	Contingencies . . . . .	.....	.....	.....	992 45	
	<i>Joliette.</i>					21,093 23
Labelle, L. V.	Salary as Collector for year	76 68	.....	3 60	1,454 70	
Taylor, G. W.	" Special Class Exciseman for year . . . . .	.....	30 00	4 32	1,465 68	
Moreau, A.	" Deputy Collector, Class B.	37 44	.....	3 60	708 96	
Ralston, T.	" " " "	34 96	.....	3 60	661 44	
Gamache, J. N.	" " " "	34 96	.....	1 80	663 24	
Forest, M.	" " " "	10 04	.....	3 60	186 36	
Olivier, H.	" Probationary 3rd class from Jan. 1, to June 30, 1904.	12 48	.....	1 44	236 04	
Bourgeois, C.	" Messenger from Jan. 1 to June 30, 1904.	9 96	.....	.....	190 02	
	Salaries	216 52	30 00	21 96	5,566 44	
	Contingencies . . . . .	.....	.....	.....	958 62	
	<i>Montreal.</i>					6,525 06
Toupin, J. A.	Salary as Collector for year . . . . .	.....	37 98	14 40	1,847 58	
Caven, W.	" Deputy Collector, Class A, for year . . . . .	.....	30 72	7 20	1,499 58	
Forest, E. R.	" Accountant for year. . . . .	.....	27 00	7 20	1,315 80	
Fox, J. D. . . . .	" " " " . . . . .	.....	27 24	4 32	1,333 38	
Lane, T. M. . . . .	" " " " . . . . .	.....	24 00	2 88	1,173 12	
Walsh, D. J.	" Special Class Exciseman for year . . . . .	.....	28 04	4 32	1,367 64	
Scullion, W. J.	" 1st Class Exciseman for year . . . . .	.....	20 46	2 88	1,001 64	
Normandin, G.	" " " "	49 96	.....	3 60	946 44	
Chagnon, C. P.	" Deputy Collector for year.	49 96	.....	7 20	942 84	
Malo, T.	" 2nd Class Exciseman for year. . . . .	.....	17 34	2 88	850 98	
Dumouchel, L.	" 2nd " " " . . . . .	.....	17 34	2 88	850 98	
Courtney, J. J.	" 2nd " " " . . . . .	.....	17 34	2 88	850 98	
Verner, F.	" 1st " " " . . . . .	.....	17 34	2 88	850 98	
Dixon, H. J. S.	" 2nd " " " . . . . .	.....	17 34	2 88	850 98	
Andrews, A. A.	" 2nd " " " . . . . .	.....	30 42	2 88	837 90	
Codd, H. J. S.	" 2nd " " " . . . . .	.....	17 34	2 88	850 98	
Renaud, A. H.	" 1st " " " . . . . .	.....	32 28	2 88	889 80	
Desaulniers, J. E. . . . .	" " " " . . . . .	.....	.....	.....	.....
A.	" 1st " " "	45 54	.....	2 88	864 06	
Laurier, J. L.	" 2nd " " "	41 82	.....	2 88	792 78	
Snowden, J. W.	" 2nd " " "	46 20	.....	2 88	875 88	
Millier, E.	" 2nd " " "	15 30	2 88	746 82	
Panneton, G. E.	" 3rd " " "	15 30	2 88	746 82	
Costigan, J. J.	" 3rd " " "	15 30	2 88	746 82	

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903–1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Montreal—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
O'Flaherty, E. J.	Salary as 3rd Class Exciseman for year.	.. .	15 30	2 88	746 82	
Brabant, J. B. G. N.	" 3rd " " " ..	.....	15 96	2 88	781 14	
Bélair, A. P. . . .	" 3rd " " " ..	.....	15 30	2 88	746 82	
Ryan, W.	" 3rd " " " ..	38 22	.....	2 88	723 90	
Mainville, C. P. . .	" 3rd " " " ..	..	15 30	2 88	746 82	
Daveluy, J. P.	" 3rd " " " ..	38 22	.....	2 88	723 90	
Comte, L. A. A. J.	" 2nd " " " ..	..	27 78	2 88	765 54	
Kearney, D. J.	" 1st " " " ..	43 68	.....	2 88	828 42	
Bousquet, J. O. . . .	" 1st " " " ..	43 68	.....	2 88	828 42	
Lambert, J. A. . . .	" 2nd " " " ..	39 96	.....	2 88	757 14	
Maranda, N. A. . . .	" 3rd " " " ..	33 00	.....	2 88	624 12	
David, T.	" 2nd " " " ..	37 74	.....	2 88	714 36	
Harwood, J. O. A.	" 2nd " " " ..	37 50	.....	2 88	710 82	
Fortier, V.	" Deputy Collector, Class B, from July 1 to October 1, 1903..	8 73	.....	0 90	165 36	
Bruyère, H. P.	" Deputy Collector, Class B, for year.....	32 48	.....	3 60	613 92	
Patterson, C. E. A.	" Deputy Collector, Class B, for year.	34 96	.....	3 60	661 44	
Marin, L. H. . . .	" 3rd Class Exciseman for year.	31 26	.....	2 88	592 08	
Gauvin, E.	" 2nd " " " ..	39 96	.....	2 88	757 14	
Bernard, N. J. D. . .	" 2nd " " from July. 1, 1903, to Jan. 1, 1904. Trans- ferred to St. Hyacinthe....	15 54	.....	1 44	294 24	
Bernier, J. A.	" 1st Class Exciseman for year..	43 68	.....	2 88	828 42	
St. Michel, F. X. . .	" Deputy Collector, Class B, for year	25 04	.....	3 60	471 36	
O'Donnell, M. J. . .	" Messenger for year ..	28 04	.....	.....	531 96	
Lamoureux, J. A. . .	" Probationary 3rd Class from July 1, to Dec. 5, 1903, and 3rd Class from Dec. 6, 1903 to June 30, 1904....	27 83	.....	2 88	526 23	
Blais, J. C. F.	" " " " ..	27 90	.....	2 88	527 52	
Crevier, J. H.	" Probationary 3rd Class from Dec. 29, 1903, to June 30, 1904	12 68	.....	1 44	239 87	
Ledoux, A. . . .	" Stenographer and typewriter from Jan. 1 to June 30, 1904	9 96	.....	1 44	188 58	
Longtin, H.	" Probationary 3rd Class from Mar. 14 to June 30, 1904 ...	7 44	.....	0 85	140 87	
	Salaries	890 98	497 72	163 03	39,271 99	
	Contingencies .. . . . .	.....	.....	.....	4,528 43	
						43,800 42
	<i>Quebec.</i>					
LaRue, Geo.	Salary as Collector for year. . . . .	.....	43 26	7 20	2,114 52	
Cahill, J. H.	" Deputy Collector, Class A, for year.....	.....	.....	3 60	1,531 38	
Patry, J. H.	" " " " ..	71 58	.....	3 60	1,357 32	
Coleman, J. J. . . .	" 1st Class Exciseman for year	.....	20 46	2 88	1,001 64	
LaRue, A.	" Deputy Collector, Class B, for year.....	..	31 44	3 60	864 96	
Bourget, O. . . .	" Unclassified Exciseman for year.....	.....	16 96	2 88	830 16	
Lemome, J. . . .	" 3rd Class Exciseman for year.	.. . .	15 30	2 88	746 82	
Lépine, L. ....	" " " " ..	.....	15 30	2 88	746 82	
Bourassa, J. ....	" " " " ..	....	26 76	2 88	735 42	
LaRue, A. P.	" Deputy Collector, Class B, for year.	37 44	.....	3 60	708 96	
Beaulieu, J. B. . . .	" 3rd Class Exciseman for year.	.....	25 98	2 88	713 64	
Timmons, P.	" " from July 1, to Sept. 15, 1903.....	.....	6 48	0 60	178 53	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Three Rivers.</i>						
Hébert, G. D.....	Salary as Collector for year.....	.....	24 60	3 60	1,201 80	
Duplessis, C. Z....	" Deputy Collector for year. ....	...	18 00	3 60	878 40	
Auger, L. H. . . .	" Probationary Exciseman from Feb. 23 to June 30, 1904....	8 82	.....	0 96	166 91	
	Salaries.....	8 82	42 60	8 16	2,247 11	
	Contingencies				494 39	
						2,741 50
<i>St. John, N.B.</i>						
Belyea, T. H.....	Salary as Collector for year. ....	...	31 32	7 20	1,531 44	
Clarke, J. A. . . .	" Deputy Collector for year.....	.....	24 54	3 60	1,199 34	
McCloskey, J. R..	" 1st Class Exciseman for year. ....	.....	20 46	2 88	1,001 64	
Fitzpatrick, J....	" " " " .....	.....	20 46	2 88	1,001 64	
Geldart, O. A....	" " " " .....	.....	20 46	2 88	1,001 64	
Harrison, W. F..	" Deputy Collector, Class B, for year.....	49 96	.....	3 60	946 44	
Ferguson, J. C....	" 1st Class Exciseman for year. ....	.....	18 42	2 88	903 66	
Dibblee, W. . . .	" Deputy Collector, Class B, for year.....	.....	3 72	2 88	293 40	
Dwyer, D. T.....	" Deputy Collector, Class B, for year.....	10 04	.....	3 60	186 36	
	Salaries.....	60 00	139 38	32 40	8,065 56	
	Contingencies				889 74	
						8,955 30
<i>Halifax.</i>						
Grant, H. H.....	Salary as Collector for year.....	.....	36 90	7 20	1,800 90	
King, R. M. . . .	" Deputy Collector, Class A, for year.....	.....	26 58	3 60	1,302 30	
James, T. C.....	" Accountant. ....	.....	20 46	4 32	1,000 20	
Carroll, D.....	" 1st Class Exciseman for year. ....	.....	20 46	2 88	1,001 64	
Blethen, C. W....	" " " " .....	.....	20 46	2 88	1,001 64	
Hubley, H. H. . .	" " " " .....	.....	19 68	2 88	966 12	
Gorman, A. M....	" " " " .....	.....	18 84	2 88	924 48	
Wainwright, F. G.	" 2nd Class Exciseman " .....	.....	17 34	2 88	850 98	
Tompkins, P.....	" 3rd " " .....	.....	15 30	2 88	746 82	
Hagarty, P. . . .	" " " " .....	.....	15 30	2 88	746 82	
Munro, H. D. . . .	" " " " .....	.....	15 30	2 88	746 82	
	Salaries .....	.....	226 62	38 16	11,088 72	
	Contingencies				430 35	
						11,519 07
<i>Pictou.</i>						
Fraser, P.....	Salary as Collector for year .....	.....	20 34	3 60	996 00	
Macdonald, A. J..	" Deputy Collector, Class B, for year	37 44	.....	2 88	709 68	
Carroll, F. P... .	" 3rd Class Exciseman for year	31 44	.....	2 88	595 68	
	Salaries.....	68 88	20 34	9 36	2,301 36	
	Contingencies.....				381 80	
						2,683 16
<i>Charlottetown.</i>						
Nash, S. C.....	Salary as Collector for year .....	.....	24 60	3 60	1,201 80	
Moore, T.	" Deputy Collector, Class B, for year .....	.....	19 96	2 88	977 16	
	Salaries.....	.....	44 56	6 48	2,178 96	
	Contingencies.....				91 24	
						2,270 20

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
	<i>Vancouver—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Hodder, W. E....	Salary as Deputy Collector, Class B, for year.....	30 00	.....	3 60	566 40	
Howell, T.....	Salary as Deputy Collector, Class B, for year.....	25 04	.....	3 60	471 36	
Stevens, D. B.	Salary as Deputy Collector, Class B, for year.....	19 96	.....	3 60	376 44	
Parsons, C. H....	Salary as Deputy Collector, Class B, for year..	10 04	.....	3 60	186 36	
Keay, W. S.....	Salary as Deputy Collector from October 3, 1903, to June, 30, 1904....	14 83	.....	2 68	280 30	
	Salaries.....	428 67	32 46	52 60	9,687 32	
	Contingencies.....	...	.....	.....	3,503 98	
						13,191 30
	<i>Victoria.</i>					
Jones, R.....	Salary as Collector for year.....		33 18	7 20	1,619 58	
O'Sullivan, D.....	" Deputy Collector, Class A, for year.....		42 12	3 60	1,159 26	
Henwood, G.....	Salary as 1st Class Exciseman for year.....		20 46	2 88	1,001 64	
Ridgman, A. H...	" " " ".....		33 06	2 88	910 26	
McAloney, J. A..	" Deputy Collector, Class B....	19 96	.....	3 60	376 44	
	Salaries.....	19 96	128 82	20 16	5,067 18	
	Contingencies.....	.....	.....	.....	711 14	
						5,778 32

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarant- tee.		
	DISTRICT INSPECTORS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	Ontario.					
Dingman, N. J ...	Salary for year		44 00	9 00	2,147 00	2,730 50
	Contingencies				583 50	
Stratton, W. C ...	Salary for year		49 92	9 00	2,441 04	2,876 87
	Contingencies				435 83	
Kenning, J. H....	Salary for year			9 00	2,391 00	2,884 34
	Contingencies				493 34	
	Quebec.					
Lawlor, H.	Salary for year		46 60	9 00	2,275 53	2,820 66
	Contingencies				545 13	
Rinfret, C. I.	Salary for year	125 00		9 00	2,366 00	2,610 59
	Contingencies				244 59	
	New Brunswick.					
Burke, T.	Salary for year		50 00	9 00	2,441 00	2,830 50
	Contingencies				389 50	
	Manitoba.					
Barrett, J. K.	Salary for year		50 00	9 00	2,441 00	3,583 85
	Contingencies				1,142 85	
	British Columbia.					
Gill, W.	Salary for year		50 00	9 00	2,441 00	2,915 20
	Contingencies				474 20	
	Inspector of Bonded Factories.					
Stratton, W. C ...	Salary for year		6 00		294 00	438 58
	Contingencies				144 58	
	Inspector of Breweries and Malt Houses.					
Barrett, J. K.	Salary for year		6 00		294 00	1,017 04
	Contingencies				723 04	
	Inspector of Distilleries.					
Kenning, J. H....	Salary for year				300 00	477 55
	Contingencies				177 55	
	Inspector of Tobacco Factories.					
Lawlor, H.	Salary from March 9 to June 30, 1904..		1 86		91 68	130 78
	Contingencies				39 10	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	To pay for stamps and labels supplied	42,000 00	
British American Bank Note Co.	To pay for bottling labels	4,868 50	
Eimer & Amend.	1 doz. setts snial glass wine stills and packing case.	73 35	
Lyman, Son & Co.	Chemical apparatus	2 55	
Canadian Rubber Co.	10 lbs. rubber tubing at \$2.25	22 50	
Edwards, W. C. & Co.	Lumber and cartage	34 05	
Thornton & Truman.	Buffing wheels, iron hoops, repairing keys and locks.	116 20	
Oertling, L.	156 padlocks and packing	154 01	
Rinfret, C. I.	Travelling expenses in connection with civil service examinations, Montreal and Ottawa.	94 40	
Gooderham & Worts.	Alcohol	22 68	
Cheseldine, J. H.	Fare to Toronto attending special class examination.	2 00	
Brennan, D. J.	" " " "	2 00	
Irwin, R.	" " " "	2 00	
Brown, W. J.	" " " "	6 75	
Powell, J. B.	" " for T. Brain attending examination.	3 90	
Fraser, P.	Fare to St. John attending examination.	16 08	
McArthur, G. H.	" Windsor and London attending examination.	6 60	
Belleperche, A. J. E.	" " " "	6 60	
McFarland, C. D.	" Kingston and Montreal	10 56	
Bailey Co., G.	Repairing padlocks.	3 50	
Miller Lock Co.	Locks and keys	1,210 95	
Nigretti & Zambra	Hydrometers, test glasses, &c.	343 41	
Ottawa 'Citizen' Co.	Advertising	2 80	
The 'Danebrog'	"	3 00	
The 'Journal'	"	6 50	
Ottawa 'Free Press'	"	7 00	
Carson, Hugh.	12 leather cases.	27 00	
The Pritchard & Andrews Co.	Rubber stamps pads, daters and repairs, &c.	232 60	
Whitehead, Mrs. J.	Cleaning storerooms for year	157 00	
Allen, G. A.	Travelling expenses.	107 95	
Gerald, W. H.	"	113 20	
Gerald, Charles.	"	176 95	
Thornburn, Jas.	Provisional allowance for the year	99 96	
Canadian Express Co.	Express charges	45 91	
Canadian Pac. Ry. Co.	Freight charges.	8 89	
Busby, E. S.	Gratuity voted by Parliament.	500 00	
Lawlor, H.	Travelling expenses.	110 40	
Fréchette, A.	Technical translation.	100 00	
Dominion Express Co.	Express charges.	47 85	
Canada Atlantic Ry.	Freight charges	1 11	
Potvin, Napoléon.	Petty expenses	2 05	
	Total general contingencies.		50,752 76
	<i>Law Costs.</i>		
Gouin, Hon. Lomer.	Law costs in re Rex vs. J. B. Barrette.		10 00
Chisholm, D. C.	" " R. R. Gillies	20 00	
"	" " John McDonald.	23 00	
"	" " Duncan McDonald.	5 00	
"	" " Donald McDonald.	5 00	
Davidson, Paterson & Grant	" " Robt. Callum.		53 00
Howay, F. W.	" " Louis Blue	71 76	
"	" " Sing and Jim.	91 80	
Millish, H.	" " T. L. Kent	50 00	
"	" " R. S. Bank	79 50	
Robitaille & Roy	" " M. E. Lavoie.		129 50
Winslow, C.	" " G. Gautreau		41 50
	Total for law costs		196 63
			614 19

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903-1904.—*Continued.*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total amount paid.
		<i>Commission to Customs Officers—Con.</i>	\$ cts.	\$ cts.
Britton, W. H.	Gananoque, Ont.	Guarantee 24 mos. paid up to July 31, 1904	7 20	
McDermott, A. C. ...	Cranbrook, B.C.	" 8 " Feb. 28, 1903	2 40	
Small, E. H.	" "	" 5 " June 30, 1903	1 50	
Kenny, J.	Lethbridge, N.W.T.	" 13 " Oct. 31, 1903	3 90	
Conway, T. A.	Ladysmith, B.C.	" 4 " June 30, 1903	1 20	
Valleau, A. S.	Deseronto, Ont.	" 1 " July 31, 1903	30	
Ross, W. T.	Picton, Ont.	" 12 " June 30, 1904	3 60	
McGuire, T. J.	Trenton, Ont.	" 5 " Nov. 30, 1903	1 50	
Anderson, T. E.	Napanee, Ont.	" 1 " July 31, 1903	30	
Joncas, P. L.	Magdalen Islands, Q.	" 5 " Nov. 30, 1903	1 50	
Daly, J. A.	Campbellford, Ont. ..	" from Oct. 7, 1903, to June 30, 1904	2 64	
Beauchesne, P. C. ...	Paspébiac, Que.	" 12 mos. to June 30, 1904.	3 60	
Kavanagh, A. J.	Gaspé, Que.	" 12 " "	3 60	
Allison, J. B.	Napanee, Ont.	" 11½ " "	3 15	
Fraser, R.	Trenton, Ont.	" 11 " "	2 10	
		Total Commission to Customs Officers.	5,492 36	
		Less refund	8 70	5,483 66
		<i>Commission on Tobacco Stamps.</i>		
Toupin, J. A.	Montreal, Que.	Allowance, 5 p. c on sale of stamps.	1 74	
Forest, J. O. F.	L'Epiphanie.	" " "	54 00	
Lapierre, J.	St. Alexis	" " "	19 75	
Grignon, A.	St. Eustache.	" " "	2 18	
Labelle, Louis	Joliette.	" " "	3 00	
		Total .....	....	80 67

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1903–1904.—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		\$ cts.	\$ cts.
	<i>Duty-pay.</i>		
Adam, A. R.	From Jan. 1, to June 30, 1904.....	50 00	
Whelan, T. E.	" Jan. 9, "	50 00	
McPherson, E. A.	" Jan. 9, "	47 58	
Hicks, W. H.	" Mar. 17, to April 11, 1904.....	14 28	
Young, R. E.	" Jan. 1, to Mar. 16, 1904, and from April 12, to June 30, 1904	85 72	
Allen, G. A.	" July 1, to Aug. 24, 1903, at \$150 per annum, = \$22.17, and from Aug. 25, 1903, to June 30, 1904, at \$100 per annum, = \$85.21.....	107 38	
	Total duty-pay.....		7,200 79
	Grand total		440,118 72
	ADD—Printing	6,600 86	
	Stationery	1,671 23	
	Lithographing and engraving, &c.....	1,096 75	
			9,368 84
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		449,487 56
	ADD—Balances due to Collectors, July 1, 1903.....	343 98	
	" by " June 30, 1904	49 08	
			393 06
			449,880 62
	LESS—Balances due by Collectors, July 1, 1903.....	343 98	
	" to " June 30, 1904.....	49 08	
			393 06
	Actual disbursements agreeing with Statement No. 4, page 12		449,487 56

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1904.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Ontario.</i>	\$ cts.	\$ cts.
Belleville.....	Iler B.....	For his share of seizure, No. 9.....	33 95	
		To pay informer penalty in seizure, No. 9...	37 50	
				71 45
Brantford	Sloan, W.....	" " " " 46...	.....	25 00
Kingston.....	Dickson, C. T.....	For his share of seizure, No. 87	22 00	
		To pay informer penalty in seizure, No. 87...	25 00	
				47 00
Ottawa.....	Slattery, R.....	For his share of seizure, No. 205.....	.....	23 50
	Freeland, A.....	To pay informer penalty in seizure, No. 205.....	.....	25 00
St. Catharines..	Hesson, C. A.....	" " " " 32.....	.....	50 00
Toronto.....	Floody, E.....	For his share of seizure, No. 381.....	12 50	
		" " " 392.....	8 33	
				20 83
	Frankland, H. R....	" " " 389	12 50	
		" " " 390.....	25 00	
		" " " 391.....	25 00	
		" " " 392.....	8 33	
		" " " 393.....	10 00	
		" " " 394	12 50	
		" " " 395	12 50	
		" " " 396.....	25 00	
		" " " 397.....	12 50	
		" " " 398	5 00	
				148 33
		To pay informer penalty in seizure, No. 381.....	12 50	
		" " " 392.....	25 00	
		" " " 396.....	25 00	
		" " " 397.....	25 00	
		" " " 399.....	12 50	
		" " " 400.....	12 50	
		" " " Genl. No. 4,779.....	12 50	
				125 00
	Mahoney, H.....	For his share of seizure, No. 389.....	12 50	
		" " " Genl. No. 4,779.....	12 50	
				25 00
	Falconer, R. H.	" " " 392.....	8 34	
		" " " 398.....	5 00	
				13 34
	Dager, H. J.....	" " " 393.....	10 00	
		" " " 394.....	12 50	
		" " " 395.....	12 50	
		" " " 397.....	12 50	
				47 50
		<i>Quebec.</i>		
Montreal.....	Bousquet, J. O.....	For his share of seizure, No 1,079.....	.....	2 88
	Normandin, G.....	" " " 1,079.....	2 87	
		" " " 1,082.....	56 07	
				58 94
	Karney, D. J.....	" " " 1,081.....	.....	2 50
	McDonnell, M. J...	" " " 1,081.....	.....	2 50
	Crevier, J. H.	" " " 1,082 .....	.....	56 08
	Brabant, J. B. G. N.	" " " 1,083.....	.....	26 80
	Comte, J.....	" " " 1,083.....	.....	26 80
Quebec	LaRue, G.....	To pay informer penalty in seizure, No. 547.....	.....	5 00
		<i>New Brunswick.</i>		
St. John.....	Belyea, T. H.....	To pay informer penalty in seizure, No. 109.....	125 00	
		" " " 110.....	125 00	
		" " " 111.....	75 00	

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1904.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>New Brunswick—Concluded.</i>	\$ cts.	\$ cts.
St. John.....	Belyea, T. H.. . . .	To pay informer penalty in seizure, No. 112.	50 00	
	"	" " " 113.	114 50	
	"	" " " 117.	15 00	
	Bonness, J. D	For his share of seizure, No. 105.....	25 00	504 50
	"	" " " 106.....	25 00	
	"	" " " 107.....	50 00	
	"	" " " 108.....	25 00	
	"	" " " 109.....	31 25	
	"	" " " 110.....	31 25	
	"	" " " 111.....	37 50	
	"	" " " 112.....	25 00	250 00
	Carpenter, J. A.....	" " " 106.....	25 00	
	"	" " " 109.....	31 25	
	"	" " " 110.....	31 25	
	Taylor, H.....	" " " 108.....		87 50
				25 00
		<i>Nova Scotia.</i>		
Halifax.....	Grant, H. H.	For his share of seizure, No. 185.....	92 60	
		To pay informer penalty of seizure, No. 188.	150 00	242 60
	Tompkins, P.....	For his share of seizure, No. 188.....		71 72
	Blethens, C. W.....	" " " 188.....		71 73
Pictou	Fraser, P.	" " " 104.....	17 84	
		To pay informer penalty in seizure, No. 106.	50 00	
		" " " 107.	50 00	117 84
	Murray, D.....	For his share of seizure, No. 97.....	90 86	
	"	" " " 104.....	17 84	
	"	" " " 106.....	38 01	
	"	" " " 107.....	44 79	191 50
		<i>British Columbia.</i>		
Vancouver.....	Miller, J. E	For his share of seizure No. 30.....	66 76	
		To pay informer penalty in seizure No. 31...	100 00	166 76
	Parkinson, E. B	For his share of seizure No. 29		13 31
		Total for distribution of seizures....		2,545 91

RECAPITULATION.

Ontario.....	\$ 621 95
Quebec.....	181 50
New Brunswick.....	867 00
Nova Scotia.....	695 39
British Columbia	180 07
	<u>2,545 91</u>

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>Minor Expenditures.</i>	\$ cts.	\$ cts.
American Bank Note Co.	For printing law stamps	10 51	
Hull City 'Advance'....	Advertising Quyon ferry.....	7 35	
Dominion Express Co...	Express charges to Dawson.....	15 55	
	Total, agreeing with Statement No. 12, page 21....		33 41
	<i>ADULTERATION OF FOOD.</i>	\$ cts.	
Macfarlane, Thomas	Salary as Chief Analyst for the year..	60 00	2,940 00
McGill, A.	" 1st Assistant Analyst for the year.. ..	43 96	2,156 04
Wright, S. E.	" Clerk in laboratory for the year.....		600 00
Lévéque, H.	" Messenger in laboratory from July 1, 1903, to March 31, 1904.....		419 94
Ladouceur, Louis	" Messenger in laboratory from April 15, to June 30, 1904.....		147 77
Kidd, Thomas	" Food Inspector for the year..		500 00
Costigan, J. J.	" " "	7 00	343 00
Ferguson, J. C.	" " "	4 00	196 00
Waugh, R. J.	" " "		300 00
Conklin, W. M.	" " "		200 00
Fletcher R. W.	" " "		200 00
Parkinson, E. B.	" " "		200 00
Rouleau, J. C.	" " "		200 00
Moore, T.	" " "		100 00
		114 96	8,502 75
	<i>Contingencies.</i>		
Macfarlane, T.	Travelling and contingent expenses in connection with laboratory	2,428 62	
"	Rent of laboratory.....	400 00	
Kidd, Thomas... ..	Travelling expenses and purchases of samples.....	341 21	
Costigan, J. J.	" "	538 94	
Ferguson, J. C.	" "	250 37	
Waugh, R. J.	" "	151 59	
Conklin, W. M.	" "	192 78	
Fletcher, R. W.	" "	148 07	
Parkinson, E. B.	" "	133 55	
Rouleau, J. C.	" "	364 02	
Moore, T.	" "	57 37	5,006 52
Fiset, M.	Allowance under Act for retaining fees	200 00	
"	" " material used in analysis	100 00	300 00
Ellis, W. H.	" " retaining fees.....	200 00	
"	" " rent.....	100 00	
"	" " material used in analysis....	100 00	
	Fees for analysis..	400 00	800 00
Donald, J. T.	Allowance under Act for retaining fees.....	200 00	
"	" " rent.....	100 00	
"	" " material used in analysis.....	100 00	
	Fees for analysis.....	426 00	826 00

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 3.—DETAILS of Sundry Minor Expenditures, 1903-1904—*Concluded.*

To whom paid.	Services.	Amounts paid.	Totals.
	ADULTERATION OF FOOD— <i>Concluded.</i>	\$ cts.	\$ cts.
	<i>Contingencies—Concluded.</i>		
Bowman, M.....	Allowance under Act for retaining fees	200 00	
	" " rent.....	100 00	
	" " material used in analysis	100 00	
	Fees for analysis.....	393 00	
			793 00
Kenrick, E. B....	Allowance under Act for retaining fees.....	200 00	
	" " rent.....	100 00	
	" " material used in analysis.....	100 00	
	Fees for analysis.....	140 00	
			540 00
Fagan, J. C.	Allowance under Act for retaining fees.....	200 00	
	" " rent.....	100 00	
	" " material used in analysis.....	100 00	
	Fees for analysis.....	124 00	
			524 00
Valade, F. X....	Allowance under Act for retaining fees.....	200 00	
	" " rent.....	100 00	
	" " material used in analysis.....	100 00	
			400 00
Harrison, F. T....	Allowance under Act for retaining fees.....	50 00	
	" " material used in analysis.....	25 00	
	Fees for analysis.....	72 00	
			147 00
Eimer & Amend	Chemicals and apparatus for laboratory	58 22	
Lyman Sons & Co.....	" " "	256 69	
Gooderham & Worts....	Alcohol for laboratory.....	62 54	
The Chemist and Surgeons Supply Co.....	Apparatus for laboratory.....	78 74	
Ahearn-Soper, Ltd.....	One motor and instalment of same.....	142 46	
Girdwood, Dr. G. P.....	Attending analysts examinations, Montreal.....	20 00	
Bausch & Lomb Optical Co.....	Repairs to apparatus.....	1 73	
Choquette, Rev. C. P....	Attending analysts examinations, Montreal	27 50	
Harris, Campbell & Boyden Furniture Co.....	Furniture and boxes.....	11 40	
Harrison, F. T., estate of.	Apparatus for laboratory.....	389 14	
Giroux, H.....	Maple sugar and syrup.....	5 45	
Lemoine, Alp.....	Services in laboratory during the year.....	600 00	
Valin, J. A.....	" " "	500 00	
			2,153 87
	Total adulteration of food expenditures.....		19,993 14
	Add—Printing.....	789 44	
	Stationery	82 01	
	Lithographing.....	15 00	
			886 45
	Grand total, agreeing with Statement No. 8, page 17		20,879 59

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures for the Year ended June 30, 1904.

Names.	Rank.	Period.	DEDUCTIONS FOR			Amounts paid.	Totals.
			Superannuation.	Retirement.	Insurance.		
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Salaries.</i>							
Bernier, Hon. M. E.	Minister...	July 1, '03, to Jan. 18, '04.				3,838 69	
Brodeur, Hon. L. P.	"	Jan. 19, '04, to June 30, '04				3,161 31	
Gerald, W. J.	Deputy Minister.	For the year				3,750 48	
Himsworth, Wm.	Chief Clerk, Secretary.	"				2,425 00	
Campeau, F. R. E.	Chief Clerk, Accountant.	"	48 50			2,376 50	
Valin, J. E.	Assistant Accountant	"	36 50			1,788 50	
Carter, Wm	Assistant Secretary	"	36 50			1,788 50	
Shaw, J. F.	Chief Statistical Clerk, Accountant's Branch	"	35 00			1,715 00	
Doyon, J. A.	Weights and Measures Clerk, Accountant's Branch	"	33 00			1,617 00	
Westman, Thos.	Statistical Clerk, Accountant's Branch	"	32 00			1,568 00	
Quain, R.	Accountant's Branch Clerk.	"	45 00		61 92	1,393 08	
Fowler, G.	Clerk of Supplies, Secretary's Branch	"	30 00			1,470 00	
Newby, F.	Secretary's Branch Clerk.	"	28 50			1,396 50	
Dunne, Jno. P	Accountant's Branch Clerk.	"	28 50			1,396 50	
Burns, J.	Weights and Measures Clerk, Accountant's Branch	"	28 50			1,396 50	
Hudon, L. E.	Statistical Clerk, Accountant's Branch	"	43 75			1,206 25	
Hughes, P. A.	Accountant's Branch Clerk.	"	42 00			1,158 00	
McCullough, A.	Secretary's Branch Clerk.	"	24 00			1,176 00	
Halliday, Wm. A.	Accountant's Branch Clerk.	"	42 00			1,158 00	
Bouchette, R. E.	Weights and Measures Clerk, Accountant's Branch.	July 1, '03, to Dec. 11, '03	18 75			516 75	
Roy, L. G.	Accountant's Branch Clerk.	For the year	36 16			997 12	
Garneau, Hector	Second Class Clerk.	Apr. 11, '04, to June 30, '04		13 33		253 33	
Garneau, Hector	Chief Private Secretary	"				44 43	
Chevrier, B.	Junior Second Class Clerk.	For the year		38 43		730 32	
Lawless, E. M.	Secretary's Branch Clerk.	"		37 64		715 50	
Hagerty, B.	"	"		37 64		715 50	
Charbonneau, E.	"	"		37 64		715 50	
Brodeur, P. E. S.	Statistical Clerk, Accountant's Branch	Dec. 18, '03, to June 30, '04		21 48		408 58	
Chateauvert, G. E.	Accountant's Branch Clerk.	Dec. 12, '03, to June 30, '04		19 38		368 25	
Doyle, E. F.	Secretary's Branch Clerk.	"		13 84		263 04	
Watson, V. M.	Third Class Clerk.	"		13 84		263 04	
Goodhue, M. L. E. B.	Weights and Measures Clerk, Accountants Branch	Dec. 19, '03, to June 30, '04		13 38		254 10	
Trumpour, G.	Third Class Clerk.	Jan. 1, '04, to June 30, '04		12 50		237 50	
Bourgault, Alphonse	Private Secretary	July 1, '03, to Jan. 18, '04				329 03	
Wiallard, R. A.	Assistant Private Secretary.	Jan. 19, '04, to June 30, '04				180 63	
Potvin, Nap	Messenger.	For the year	21 00			579 00	
Yetts, R. P.	"	"	15 30		54 48	440 22	
			624 96	259 10	116 40		43,791 65

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 4.—DETAILS of Departmental Expenditures, 1903–1904—*Continued.*

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Doyle, Miss E. F.	Extra clerk from July 1 to Dec. 11, 1903	192 02	
Watson, Miss A.	" July 1 to Oct. 1, 1903...	119 48	
Robert, A.	Extra messenger for year	446 93	
Bourgeois, E.	" "	402 40	
Potvin, Napoléon	Sundry petty expenses	5 25	
Controller of Stationery.	Stationery	2,861 33	
" "	Parliamentary publications	1 00	
Kings' Printer.	Printing.	1,001 77	
C. P. Railway Co.'s Telegraph.	Telegraph account	152 06	
G. N. W. Telegraph Co.	"	133 86	
The Bell Telephone.	Telephone messages.	20 30	
Postmaster.	Postage.	34 35	
Gerald, W. J.	Travelling expenses.	135 85	
Graves Bros.	Padlocks.	12 50	
Watson, V. M.	Extra clerk from Aug. 24 to Dec. 11, 1903	107 77	
Bryson & Graham	Towels, &c., &c	15 43	
Brodeur, Hon. L. P.	Travelling expenses.	182 81	
Wiallard, R. A.	"	100 95	
Garneau, Hector	"	12 00	
Lacas, Émile.	Photograph.	8 00	
The Ottawa Electric Railway.	Tickets	30 00	
Storr, A. M.	Cartage	88 00	
Maveity, Mrs. S.	Washing towels.	55 00	
Canadian Express Co.	Freight	9 15	
Dominion Express Co.	"	3 60	
Latrémouille, C.	Matches, combs, brushes, tumblers, &c. . .	19 85	
Payment, Thomas.	Soap, &c	20 65	
Sproule, W. H.	Repairing clocks.	6 50	
Dupont, J. C.	Matches.	2 00	
Skinner & Co	Brushes, &c	2 75	
La Cie de Publication du Canada.	Subscription	10 50	
Daily World, Vancouver, B. C.	"	5 00	
Telegraph Publishing Co., St. John.	"	5 00	
Herald Publishing Co., Montreal.	"	12 00	
Tribune Publishing Co., Winnipeg.	"	2 00	
La Presse, Montreal.	"	6 00	
Bulletin des Recherches Hist., Lévis	"	2 00	
Munn & Co., New York.	"	7 00	
The Gazette, Montreal.	"	12 00	
Daily Witness, Montreal	"	6 00	
Mail and Empire, Toronto.	"	4 00	
Le Temps, Ottawa	"	3 00	
L'Union des Cantons de l'Est, Sherbrooke	"	6 00	
L'Union Ouvrière, Montréal.	"	0 41	
Can. Mining Review, Ottawa.	"	6 00	
The News, Toronto.	"	1 00	
Toronto Saturday Night	"	4 00	
Can. Manufacturer, Toronto The.	"	1 00	
The Banner News, Chatham.	"	4 00	
Ottawa Free Press.	"	9 95	
La Patrie, Montreal.	"	9 00	
La Nation, St. Jérôme.	"	2 00	
Acadian Recorder, Halifax	"	5 00	
Toronto Daily Star, Toronto	"	1 00	
Evening Journal, Ottawa.	"	6 60	
Catholic Register, Toronto	"	1 00	
Montreal Daily Star, Montreal.	"	3 00	
Acadiensis, St. John	"	1 50	
Daily Telegraph, Quebec.	"	6 00	
The Citizen, Ottawa.	"	16 50	
Canadian Gazette, London, Eng.	"	4 38	
Jones, Yarrell & Poulter, London, Eng	"	16 32	
The Times, Hamilton.	"	3 00	

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures, 1903-1904—Concluded.

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies—Con.</i>	\$ cts.	\$ cts.
Le Pionnier Canadien, Hull	Subscription	1 00	
Le Progrès de Valleyfield, Valleyfield.	"	1 00	
Manitoba Free Press, Winnipeg.	"	4 00	
Intelligencer, Belleville.	"	3 00	
The Toronto World, Toronto.	"	5 00	
North Bay Times, North Bay.	"	1 00	
The Journal, St. Catharines.	"	12 00	
L'Union, St. Hyacinthe	"	4 00	
The Chronicle, Montreal.	"	1 50	
Daily World, Toronto.	"	5 00	
L'Évangeline, Weymouth.	"	1 00	
The Saskatchewan, Saskatchewan.	"	1 50	
Progrès, Windsor	"	4 50	
Chronicle Publishing Co., Halifax. . . .	"	6 00	
Le Soleil, Quebec.	"	6 00	
Daily Telegraph, St. John	"	5 00	
The Nation, New York.	"	3 00	
Le Bulletin, Montreal.	"	1 00	
Le Petit Canadien, Quebec.	"	0 50	
The Confederate, Mount Forest.	"	1 00	
The Farmer's Advocate, London	"	1 50	
The Shareholder, Montreal ...	"	4 60	
	Total departmental contingencies.		6,438 22
	Authorized disbursements (less superan-		
	uation, retirement and insurance).		50,229 87
	ADD—Balance due June 30, 1904.		16 66
			50,246 53
	LESS—Balance due July 1, 1903.		16 66
	Actual disbursements, agreeing with State-		
	ment No. 17, page 48		50,229 87

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

W. J. GERALD,
Deputy Minister.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Bellerive.</i>					
Johnson, W	Salary as Inspector for year		24 00	3 60	1,172 40	
Slattery, T	" Assistant Inspector for year		13 96	1 80	684 24	
Irwin, S	" " "		13 96	1 80	684 24	
Behan, J. J	" Assistant Inspector from July 1 to Aug. 6, 1903			0 17	57 89	
Errett, R. W	" Assistant Inspector for year			1 80	248 16	
	Salaries		51 92	9 17	2,846 93	
	Contingencies				2,748 36	
						5,595 29
	<i>Hamilton.</i>					
Freed, A. T	Salary as Inspector for year			3 60	1,596 36	
McDonald, J	" Assistant Inspector for year		16 04	1 80	782 16	
Marentette, A	" " "		16 04	1 80	782 16	
Fitzgerald, E. W	" " "			1 80	748 20	
Wheatley, A. E	" " "			1 80	798 12	
Laidman, R. H	" " "			1 80	698 16	
Jarvis, H	" " "			1 80	648 12	
Robins, S. W	" " "			1 80	598 20	
	Salaries		32 08	16 20	6,651 48	
	Contingencies				1,375 08	
						8,026 56
	<i>Ottawa.</i>					
Macdonald, J. A	Salary as Inspector for year			3 60	1,396 32	
Breen, J	" Assistant Inspector for year			1 80	698 16	
McFarlane, J	" " "		13 96	1 80	684 24	
Winsor, J	" " "			1 80	698 16	
Elliott, T. H	" Assistant Inspector from July 1 to Oct. 1, 1903 (insurance)	10 44		0 45	139 11	
Findlay, R	" Assistant Inspector for year			1 80	498 12	
Scott, Jos	" Assistant Inspector from March 1 to June 30, 1904			0 60	166 04	
	Salaries	10 44	13 96	11 85	4,280 15	
	Contingencies				1,991 08	
						6,271 23
	<i>Toronto.</i>					
Kelly, D	Salary as Inspector for year			3 60	1,296 36	
Milligan, R. J	" Assistant Inspector for year			1 80	798 12	
Wright, R. J	" " "			1 80	782 16	
Smith, J. C	" " "			1 80	698 16	
Murdoch, J	" " "		16 04	1 80	698 16	
	Salaries		16 04	10 80	4,272 96	
	Contingencies				1,861 88	
						6,134 84
	<i>Windsor.</i>					
Hayward, W. J	Salary as Inspector for year		28 04	3 60	1,368 36	
Coughlin, D	" Assistant Inspector for year			1 80	798 12	
Thomas, J. S	" " "			1 80	798 12	
Hughes, R. A	" " "			1 80	798 12	
	Salaries		28 04	9 00	3,762 72	
	Contingencies				1,853 76	
						5,616 48

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APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for the Year ended June 30,
1904—*Continued.*

To whom Paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Montreal.</i>						
Chalus, J. O	Salary as Inspector for year		31 96	3 60	1,564 44	
Daoust, J. A	" Assistant Inspector for year		16 04	1 80	782 16	
Gervais, S.	" Assistant Inspector from July 1, 1903, to May 1, 1904.		13 30	1 50	651 80	
Hébert, J. A. P . .	" Assistant Inspector for year			1 80	798 12	
Boudet, E.	" " "			1 80	798 12	
Collins, D.	" " "			1 80	798 12	
Baker, J. S.	" " "			1 80	698 16	
Dessert, V.	" " "			1 80	698 16	
	Salaries		61 30	15 90	6,789 08	
	Contingencies				1,738 60	
						8,527 68
<i>Quebec.</i>						
Guay, G. N	Salary as Inspector, from July 1, 1903, to June 1, 1904.			3 30	1,096 70	
LeBel, J. A. W. . .	" Assistant Inspector for year.		38 60	1 80	1,059 60	
Kelly, M. J.	" " " (Insurance)	38 28	23 96	1 80	735 96	
Guay, A.	" " "			1 80	698 16	
Prefontaine, F. H. .	" " "			1 80	648 12	
Knowles, C.	" " "			1 80	698 16	
Petit, J. B.	" " "		12 00	1 80	586 20	
Bourget, L.	" " "			1 80	498 12	
Moreau, A.	" Caretaker for year.		6 00		294 00	
	Salaries	38 28	80 56	15 90	6,315 02	
	Contingencies				1,789 52	
						8,104 54
<i>St. Hyacinthe.</i>						
Morin, J. P	Salary as Inspector for year			3 60	846 36	
Tomlinson, W. M. .	" Assistant Inspector for year.			1 80	698 16	
Fournier, L. A. . .	" " "			1 80	698 16	
Beaulac, J. H. . . .	" " "			1 80	598 20	
	Salaries			9 00	2,840 88	
	Contingencies				1,828 77	
						4,669 65
<i>Three Rivers.</i>						
Gravel, A. I.	Salary as Inspector for year			3 60	996 36	
Bolduc, E.	" Assistant Inspector for year.			1 80	548 16	
	Salaries			5 40	1,544 52	
	Contingencies				701 37	
						2,245 89
<i>St. John, N.B.</i>						
Barry, Jas	Salary as Inspector for year.			3 60	1,196 40	
Cowau, E.	" Assistant Inspector for year.		13 96	1 80	684 24	
Richard, D.	" " " from July 1, to Sept. 1, 1903.		2 00	0 30	97 70	
Bernier, J. A. . . .	" Assistant Inspector for year.			1 80	598 20	
LeBlanc, F. X. . . .	" " " from Oct. 16, 1903, to June 30, 1904.			1 28	353 50	
	Salaries		15 96	8 75	2,930 04	
	Contingencies				565 00	
						3,495 04

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for the Year ended June 30, 1904—Continued.

To whom paid.	Service.	DEDUCTIONS FOR.			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Cape Breton.</i>						
Laurence, G. C...	Salary as Inspector for year	3 60	846 40	1,311 18
	Contingencies .....	.....	.....	.....	464 78
<i>Halifax.</i>						
Frame, A.	Salary as Inspector for year..	3 60	996 36	3,330 86
Waugh, R. J.....	" Assistant Inspector for year.. ..	.....	.....	1 80	598 20
	Salaries .....	.....	.....	5 40	1,594 56
	Contingencies .....	.....	.....	.....	1,736 30
<i>Pictou.</i>						
Dustan, W. M....	Salary as Inspector for year....	19 96	3 60	976 44	1,846 77
Chisholm, W. W..	" Assistant Inspector for year.. ..	.....	.....	1 80	648 12
	Salaries .....	.....	19 96	5 40	1,624 56
	Contingencies . . . . .	.....	.....	.....	222 21
<i>Charlottetown.</i>						
Davy, E.	Salary as Inspector for year.....	3 60	946 32	1,778 67
Hughes, H.	" Assistant Inspector for year.. ..	.....	.....	1 80	598 20
	Salaries .....	.....	.....	5 40	1,544 52
	Contingencies .. . . .	.....	.....	.....	234 15
<i>Winnipeg.</i>						
Magness, R.	Salary as Inspector for year.....	3 60	1,396 32	6,000 47
McDonald, A. W.	" Asst. Inspector for year.....	.....	.....	1 80	698 16
Mager, J. G. ....	" " " .....	.....	.....	1 80	698 16
Girdlestone, R. J. M.	" " " .....	.....	4 04	1 80	194 16
Ross, H. E. ....	" " " .....	.....	.....	1 80	98 16
McKay, R.	" " from Sept. 7	.....	.....	.....	.....
	to June 30, 1904. ....	.....	.....	1 50	570 13
Gilby, W. F.	" Asst. Inspector from Jan. 1	.....	.....	.....	.....
	to June 30, 1904.....	.....	.....	0 90	249 06
	Salaries .....	.....	4 04	13 20	3,904 15
	Contingencies .. . . .	.....	.....	.....	2,096 32
<i>Calgary.</i>						
Saucier, X.	Salary as Inspector for year.....	3 60	196 32	1,252 82
Costello, J. W....	" Asst. Inspector for year.....	.....	15 00	1 80	733 20
	Salaries.....	.....	15 00	5 40	929 52
	Contingencies .....	.....	.....	.....	323 30
<i>Victoria.</i>						
Findley, H.	Salary as Inspector for year.....	3 60	796 32	3,630 41
Parker, Thos.....	" Asst. Inspector for year.....	.....	.....	1 80	698 16
McAloney, J. A..	" " " .....	.....	.....	1 80	348 12
	Salaries.....	.....	.....	7 20	1,842 60
	Contingencies .....	.....	.....	.....	1,787 81
<i>General.</i>						
Fyfe, Jas.	Salary as Chief Inspector for year.	2,500 00	3,146 15
	Contingencies .....	.....	.....	.....	646 15

APPENDIX B—Continued.

No. 5.—DETAILS of Weights and Measures Expenditures for the Year ended June 30, 1904.—Concluded.

To whom paid.	Service.	Amounts paid.	Total amounts.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	Printing stamps.....	200 00	
Doyon, J. A.....	Travelling expenses.....	30 00	
Burgess, Thos.....	Salary as mechanical assistant for the year.....	831 12	
Thornton & Truman ...	Repairing automatic weighing machine.....	6 35	
Graves Bros.....	Glasses, screws, locks, nails, &c.....	36 09	
Pritchard & Andrews Co.			
The.....	Steel stamps, punches, &c.....	259 10	
Oertling, L.....	For 20 sets brass weights, verification, packing, &c.....	368 08	
Workman, A. & Co.	Machine screw taps, dies, screw-plates, &c.. ..	26 98	
Taschereau, C. E.....	Preparing lease, Quebec W. & M. Office.. ..	4 00	
Avery, W. & T.. ..	Balance of account of metric weights and measures....	83 08	
Taylor, S.....	Cartage.....	1 50	
Dominion Express Co...	Express charges	13 70	
Canadian Express Co...	" "	20 59	
Canadian Pacific Ry. Co.	Freight... ..	7 47	
Potvin, N.....	Petty expenses.....	45	
	Total general contingencies.		1,888 51
	<i>METRIC SYSTEM EXPENDITURES.</i>		
Ulmann, Emile.....	Balance of account on 200 metric sets and charts.. ..	167 67	
Edwards, W. C. & Co...	Lumber and cartage.....	42 13	
McLennan, Prof. J. C..	Expenses incurred in connection of a lecture before the Committee of Agriculture at Ottawa.....	25 00	
Graves, Bros.....	300 lights glasses and hardware.....	36 84	
Canadian Express Co...	Express charges	91 45	
Dominion Express Co...	" "	51 94	
Canadian Pacific Ry. Co.	Freight charges.....	10 30	
	Total.....		425 33
	Grand total		83,298 37
	ADD—Printing.....	746 97	
	Stationery.....	178 30	
			925 27
	Actual disbursements (less superannuation, insurance, retirement and guarantee).....		84,223 64
	ADD—Old balances due by Inspectors June 30, 1904		193 26
			84,416 90
	LESS—Old balances due by Inspectors July 1, 1903.		193 26
	Actual disbursements, agreeing with statement No. 20 A, page 54		84,223 64

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904,

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1904.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Barrie.</i>					
Shanacy, M.	Salary as Inspector for year.....		2 00	3 60	94 40	
	Contingencies				0 80	
						95 20
	<i>Belleville.</i>					
Johnson, W.	Salary as Inspector for year.....		7 04	3 60	339 36	
Stuart, W. E.	" Assistant Inspector for year..			2 88	97 08	
	Salaries		7 04	6 48	436 44	
	Contingencies				404 80	
						841 24
	<i>Berlin.</i>					
Broadfoot, S.	Salary as Inspector for year.....			3 60	96 40	
	Contingencies				57 16	
						153 56
	<i>Brockville.</i>					
Johnston, C. W..	Contingencies ..					135 41
	<i>Cobourg.</i>					
Bickle, J. W.	Salary as Inspector for year.....		2 00	3 60	94 40	
	Contingencies				61 06	
						155 46
	<i>Cornwall.</i>					
Mulhern, M. M. ...	Salary as Inspector for year.		2 00	3 60	94 40	
	Contingencies				30 00	
						124 40
	<i>Guelph.</i>					
Broadfoot, S.	Salary as Inspector for year.....		4 00	3 60	192 40	
	Contingencies				20 25	
						212 65
	<i>Hamilton.</i>					
McPhie, D.	Salary as Inspector for year.....		36 00	3 60	1,760 40	
McPhie, W. H. ...	" Assistant Inspector for year..			1 80	598 20	
Dennis, W. A. ...	" " " ..			1 80	98 16	
	Salaries		36 00	7 20	2,456 76	
	Contingencies				217 01	
						2,673 77
	<i>Kingston.</i>					
Behan, J. J.	Salary as Inspector from July 1, 1903, to August 6, 1903.....			0 34	38 36	
	Contingencies				128 75	
						167 11
	<i>Listowel.</i>					
Male, T.	Salary as Inspector for year.....			3 60	96 40	
	Contingencies				91 00	
						187 40
	<i>London.</i>					
Nash, A. F.	Salary as Inspector for year.....			3 60	1,096 40	
	Contingencies				377 55	
						1,473 95

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, for the Year ended June 30, 1904.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Napance.</i>					
Johnston, W.	Contingencies					33 70
	<i>Ottawa.</i>					
Roche, H. G. . . .	Salary as Inspector for year			3 60	1,096 40	2,019 75
	Contingencies				923 35	
	<i>Owen Sound.</i>					
Graham, W. J. . . .	Salary as Inspector for year		4 00	3 60	192 40	317 40
	Contingencies				125 00	
	<i>Peterborough.</i>					
Rork, T.	Salary as Inspector for year			3 60	146 40	165 45
	Contingencies				19 05	
	<i>Sarnia.</i>					
Hicks, W. H.	Salary as Inspector, from July 1, 1903 to May 16, 1904			1 61	85 72	118 17
	Contingencies				32 45	
	<i>Stratford.</i>					
Rennie G.	Salary as Inspector for year		4 00	3 60	192 40	211 95
	Contingencies				19 55	
	<i>Toronto.</i>					
Johnstone, J. K. . .	Salary as Inspector for year		34 04	3 60	1,662 36	3,453 65
Pape, James	" Assistant Inspector for year			1 80	998 16	
Whyte, J. A.	" " " "			1 80	698 16	
Hunter, W. M. . . .	" " from June 8 to June 30, 1904			0 11	38 22	
	Salaries		34 04	7 31	3,396 90	
	Contingencies				56 75	
	<i>Montreal.</i>					
Aubin, A.	Salary as Inspector for year			3 60	1,596 36	3,157 23
O'Flaherty, M. J. . .	" Assistant Inspector for year			1 80	798 12	
	Salaries			5 40	2 394 48	
	Contingencies				762 75	
	<i>Quebec.</i>					
LeVasseur, N.	Salary as Inspector for year		19 96	3 60	976 44	1,471 48
Moreau, J. A.	" Assistant Inspector for year		6 00		294 00	
	Salaries		25 96	3 60	1,270 44	
	Contingencies				201 04	
	<i>Sherbrooke.</i>					
Simpson, A. F.	Salary as Inspector for year		3 00	3 60	143 40	143 40

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>St. Hyacinthe.</i>					
Benoit, L. V.....	Salary as Inspector for year..	/	1 80	98 20	98 20
	<i>Fredericton.</i>					
Fowler, J. D.....	Salary as Inspector for year.....	3 60	196 40	196 40
	<i>St. John,</i>					
Wilson, J. E.....	Salary as Inspector for year.	3 60	1,096 40	1,189 56
	Contingencies	93 16	
	<i>Halifax.</i>					
Miller, A.....	Salary as Inspector for year..	25 04	3 60	1,221 36	2,766 97
Ritchie, A. J.....	" Assistant Inspector for year..	1 80	648 12	
Munro, H. D. ...	" " "	1 96	1 80	96 24	
	Salaries.....	27 00	7 20	1,965 72	
	Contingencies	801 25	
	<i>Charlottetown.</i>					
Bell, J. H . . .	Salary as Inspector for year.....	3 60	353 89	
	Contingencies	52 43	406 32
	<i>Winnipeg.</i>					
Magness, R.....	Salary as Inspector for year.....	3 60	296 40	441 65
	Contingencies	145 25	
	<i>Nanaimo.</i>					
McAloney, J. A..	Salary as Inspector for year.....	3 60	96 40	96 40
	<i>New Westminster.</i>					
Wolfenden, W....	Salary as Inspector for year.	5 00	3 60	91 40	91
	<i>Vancouver.</i>					
Miller, J. E... ..	Salary as Inspector for year.....	6 00	3 60	290 40	437 30
	Contingencies	146 90	
	<i>Victoria.</i>					
Jones, R.....	Salary as Inspector for year.....	4 00	3 60	192 40	193 80
	Contingencies	1 40	

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures for the Year ended June 30, 1904.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Stevenson, George	Balance on 2 meters.	628 00	
"	For repairing 12 new discs for A. Aubin, photometers..	41 09	
Webster, Jas. S.	For concrete foundation laid in Galt gas office.....	5 50	
McAuslan, A.	Materials furnished and carpenters work for Galt gas office.....	8 25	
Goodfellow, B	For painting floor and meter prover in Galt gas office.	5 00	
Scott & Bennett.....	Repairing meter prover in Galt gas office.....	8 60	
The Pritchard & Andrews Co	Paid for rubber cement and 2 sets of bands for model daters.....	1 50	
American Meter Co.....	3 test meters complete and commission on draft. . . .	90 25	
Canadian Rubber Co	Rubber tubing, &c	110 31	
Dingwall, D. R., Ltd.....	Cleaning photometer clock.....	1 00	
McKay, W. J	Material furnished and 7½ hours time	6 50	
Cotter Bros.	Solder and 18 hours time	11 10	
Stevenson, Geo	Repairs to apparatus.....	283 61	
Proctor, G. A.	Material and labour.....	6 60	
Joss, Alexander.	"	43 85	
Bowman, R.	7 hours time repairing, &c.	2 45	
Hymnen, P.	Material and labour.....	8 26	
Chislett, W. R.	"	18 09	
Millward, G. W	"	35 29	
Homan, W. S.	"	9 30	
Cole & McMurray.....	"	25 34	
Canadian Express Co.....	Express charges	1 00	
Canadian Pacific Railway Co	Freight charges	4 63	
Dominion Express Co.....	Express charges	0 65	
	Total general contingencies...		1,356 17
	Grand total		24,564 50
	ADD—Printing.....	378 43	
	Stationery	157 24	
			535 67
	Authorized disbursements (less superannuation retirement and guarantee)		25,100 17
	ADD—Balances due by Inspectors, June 30, 1904.		212 88
			25,313 05
	LESS—Balances due by Inspectors, July 1, 1903.		212 88
	Actual disbursements agreeing with statement No. 22, page 58		25,100 17

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 7.—DETAILS of Electric Light Inspection, Expenditures for the Year ended June 30, 1904.

To whom paid.	Service.	Deduction for Guarantee	Amounts paid.	Total Amounts paid.
	<i>Belleville.</i>	\$ cts.	\$ cts.	\$ cts.
Johnson, W	Contingencies.....			304 51
	<i>Hamilton.</i>			
McPhie, D.	Contingencies..			112 80
	<i>London.</i>			
Nash, A, F.....	Contingencies.....			166 90
	<i>Ottawa.</i>			
Roche, H. G.....	Contingencies.....			93 80
	<i>Toronto,</i>			
Johnstone, J. K.....	Contingencies.....			260 94
	<i>Montreal.</i>			
Aubin, A.....	Contingencies.....			396 22
	<i>Quebec.</i>			
Le Vasseur, N.....	Contingencies.....			41 06
	<i>Sherbrooke.</i>			
Simpson, A. F.....	Contingencies..			72 70
	<i>St. Hyacinthe.</i>			
Provost, I.	Salary as Inspector for the year.....	1 80	298 20	343 90
	Contingencies.....		45 70	
	<i>Three Rivers.</i>			
Dufresne, J. U.	Salary as Inspector for the year	0 07	499 93	565 88
	Contingencies.....		65 95	
	<i>St. John.</i>			
Wilson, J. E.....	Contingencies.....			183 37
	<i>Halifax.</i>			
Millar, A.	Contingencies.....			200 65
	<i>Charlottetown.</i>			
Bell, J. H.....	Contingencies.....			34 81
	<i>Winnipeg.</i>			
Magness, R.....	Contingencies.....			11 65
	<i>Victoria.</i>			
Jones, R.	Contingencies.....			20 05
	<i>General.</i>			
Higman, O.....	Salary as Chief Electrical Engineer for the year.....		2,400 00	3,393 52
Fontaine, A.....	Salary as assistant to the Chief Electrical Engineer for the year		731 12	
	Contingencies.....		262 40	

APPENDIX B—Continued.

No. 7.—DETAILS of General Electric Light Inspection, Expenditures for the Year ended June 30, 1904—Concluded.

To whom paid.	Service.	Amounts paid.	Totals.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
Hearn & Soper.	Electrical supplies, material, repairs, &c.	1,181 05	
Weston Electrical Instru- ment Co.	" " "	85 01	
Shedrick, C. E.	Repairs to electrical apparatus ..	26 65	
Williams & Wilson..	1 drilling machine fitted with check.	50 00	
Forman, John.	15 Sangano testing sets.	42 00	
Canadian Rubber Co.	2 yards rubber matting.	10 35	
Thornton & Truman.	Belting pulleys, shafting, machinist time, &c.	136 43	
The Ottawa Electric Co.	1 Nerust lamp and 1 portable lamp.	13 65	
Eastern Carbon Works.	50 carbon plates.	4 91	
The Pritchard & Andrews Co.	1 model dater.	2 00	
Garioch, Godard Co.	Binding posts knife switches.	66 60	
Dominion Express Co. ...	Express charges ..	21 35	
Canadian Express Co.	"	33 36	
American Express Co.	"	3 00	
Canadian Pacific Ry.	Freight charges.	1 40	
Potvin, N.	Petty expenses.	1 25	
	Total general contingencies.		1,679 01
	Grand total ..		7,881 77
	ADD--Printing.	123 62	
	Stationery..	39 74	
			163 36
	Actual disbursements, agreeing with statement No. 24, page 61		8,045 13

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1901.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department on Salary,
during the Year ended June 30, 1903–1904.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Adams, J. S.		1					
Alexander, Thos.		1					
Allen, G. A.		1					
Alteman, Peter J.		1					
Amor, Wm.		1					
Andrews, A. A.		1					
Armstrong, Walter		1					
Aubin, A.				1	1		
Baby, W. A. D.		1					
Baikie, D.		1					
Baker, J. S.			1				
Barber, J. S.		1					
Barnes, G.		1					
Barrett, J. K.		1					
Barry, James			1				
Bayard, Gilbert A.		1					
Beaulac, J. H.			1				
Beaulieu, J. B.		1					
Bélair, A. (Plessis dit)		1					
Bell, J. H.				1	1		
Belleperche, A. J. E.		1					
Belyea, T. H.		1					
Béneteau, S.		1					
Bennett, James		1					
Benoit, L. V.		1		1			
Bernard, N. J. D.		1					
Bernier, J. A.			1				
Berry, H. L.		1					
Bickle, J. W.		1		1			
Bish, Philip		1					
Bishop, J. B.		1					
Blackman, C.		1					
Blais, J. C. F.		1					
Blethen, C. W.		1					
Blyth, Alex.		1					
Bolduc, Ephrem			1				
Bonner, J. D.					1		
Boomer, J. B.		1					
Boudet, E.			1				
Bourassa, Joseph		1					
Bourget, L. J.			1				
Bourget, O.		1					
Bousquet, J. O.		1					
Bouteiller, G. A.		1					
Bowman, Allan.		1					
Boyd, J. F. S.		1					
Boyd, S. I.		1					
Boyle, P.		1					
Bowen, F. C.		1					
Brabant, J. B. G. N.		1					
Brain, A. F.		1					
Breen, John			1				
Brennan, D. J.		1					
Brennan, John.		1					
Brentnall, F. F.		1					
Broadfoot, S.		1		1			
Brown, W. J.		1					
Browne, G. W.		1					
Bruyère, H. P.		1					

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1903-1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Burgess, Thomas H.			1				
Burke, T.		1					
Burns, John	1						
Burns, R. J.		1					
Cahill, J. H.		1					
Cahill, J. W.		1					
Cameron, D. M.		1					
Campeau, F. R. E.	1						
Cargill, W.		1					
Carroll, D.		1					
Carroll, F. P.		1					
Carter, William	1						
Casey, John		1					
Cavan, A.		1					
Caven, W.		1					
Chagnon, C. P.		1					
Chalus, J. O.			1				
Charbonneau, E.	1						
Chartier, Etienne		1					
Cheseldine, J. H.		1					
Chevrier, B.	1						
Chilver, F. W.		1					
Chisholm, J. J.			1				
Chisholm, W. N.		1					
Clark, James Alfred		1					
Clarke, Thomas		1					
Codd, Herbert J. S.		1					
Code, Abraham		1					
Coleman, Charles		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Collins, D.			1				
Comte, L. A. A. J.		1					
Conklin, W. M.		1					1
Cook, W. R.		1					
Costello, J. W.			1				
Costigan, J. J.		1					1
Coughlin, D.			1				
Coulter, Alex.		1					
Courtney, J. J.		1					
Coutts, J. J.		1					
Cowan, Edgar			1				
Crawford, W. P.		1					
Dager, H. J.		1					
Daignault, G.		1					
Daoust, J. A.			1				
Daveluy, J. P.		1					
David, T.		1					
Davis, J.		1					
Davis, T. G.		1					
Davy, Edward			1				
Dawson, W.		1					
Deland, A. N.		1					
Dennis, W. A.				1			
Desaulniers, J. E. A.		1					
Dessert, Victor			1				
Dibblee, William		1					
Dick, J. W.		1					
Dickson, C. T.		1					

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1903-1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Dingman, N. J		1					
Dixon, H. G. S.		1					
Donaghy, William.		1					
Doyle, B. J.		1					
Doyon, J. A.	1						
Dudley, W. H.		1					
Dufresne, J. U.					1		
Dumaine, J. D. E.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre.		1					
Dunlop, C.		1					
Dunne, J. P.	1						
Duplessis, C. Z.		1					
Dustan, W. M.			1				
Dwyre, D. T.		1					
Egan, Wm.		1					
Egener, A.		1					
Errett, R. W.			1				
Evans, G. T.		1					
Fahey, Ed.		1					
Falconer, James		1					
Falconer, R. H.		1					
Ferguson, John C.		1					1
Findlay, R.			1				
Findley, Hugh.			1				
Fitzgerald, E. W.			1				
Fitzpatrick, W. J.		1					
Fletcher, R. W.		1					1
Floody, E.						1	
Flynn, D. J.		1					
Fontaine, A.					1		
Forest, E. R.		1					
Forest, M.		1					
Fortier, J. J. O.		1					
Foster, J. Henry.		1					
Fournier, L. A.			1				
Fowler, George.	1						
Fowler, J. D.				1			
Fox, J. D.		1					
Fox, Thomas.		1					
Frame, Archibald			1				
Frankland, H. R.		1					
Fraser, P.		1					
Freed, A. T.			1				
Freeland, Anthony.		1					
Fyfe, James.			1				
Gamache, J. H.		1					
Gauvin, E.		1					
Geldart, O. A.		1					
George, John.		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gerow, W. M.		1					
Gill, Wm.		1					
Gillies, Archibald L.		1					
Girard, Irené.		1					
Girdlestone, R. J. M.		1	1				
Goodman, A. W.		1					

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1903–1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Gorman, Arthur M.		1					
Gosnell, T. S.		1					
Gow, J. E.		1					
Graham, A. L.		1					
Graham, W. J.		1		1			
Graham, W. T.		1					
Grant, H. H.		1					
Gravel, A. I.			1				
Grimason, Thomas.		1					
Grobois (de), Chas. B.		1					
Guay, Alphonse			1				
Hagan, James		1					
Hagarty, P.		1					
Hagerty, B.	1						
Halliday, W. A.	1						
Hanley, A.		1					
Harwood, J. O. A.		1					
Harris, J. G.		1					
Harrison, W. F.		1					
Hawkin, A. C.		1					
Hawkins, W. L.		1					
Hayhurst, T. H.		1					
Hayward, W. J.			1				
Hébert, C. D.		1					
Hébert, J. A. P.			1				
Helliwell, H. N.		1					
Henderson, W.		1					
Henwood, George.		1					
Hesson, C. A.		1					
Hicks, W. H.		1		1			
Higman, O.					1		
Himsworth, Wm.	1						
Hinchey, E. H.		1					
Hobbs, G. N.		1					
Hodder, W. E.		1					
Howard, W. W. S.		1					
Howden, R.		1					
Howell, Thomas.		1					
Howie, A.		1					
Hubley, H. H.		1					
Hudon, L. E.	1						
Hughes, Henry			1				
Hughes, P. A.	1						
Hughes, R. A.			1				
Hurst, Levi B.		1					
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Robert.		1					
Irwin, Samuel			1				
James, T. C.		1					
Jameson, S. B.		1					
Jamieson, R. C.		1					
Jarvis, Henry.			1				
Johnson, C. W.				1			
Johnson, J. J.		1					
Johnson, Wm.			1	1	1		
Johnstone, J. K.				1	1		
Jones, Andrew.		1					
Jones, Richard.		1		1	1		

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APPENDIX B—*Continued.*

No. 8.—List of Persons employed by the Inland Revenue Department,
1903–1904—*Continued.*

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection	Preventive.	Food Inspection.
Jubenville, J. P.		1					
Kearny, D. J.		1					
Keeler, G. S.		1					
Keilty, T.		1					
Kelly, Daniel.			1				
Kelly, J. F.						1	
Kelly, M. J.			1				
Kenning, J. H.		1					
Keogh, P. M.		1					
Kidd, Thomas.							1
Kilroy, E. T.		1					
King, R. M.		1					
Knowles, C.			1				
Labelle, L. V.		1					
Laidman, Richard H.			1				
Lambert, J. A.		1					
Lamoureux, J. A.		1					
Lane, T. M.		1					
Laporte, Geo.		1					
LaRivière, A. C.		1					
LaRue, A. P.		1					
LaRue, George.		1					
LaRue, J. B. Alexandre.		1					
Laurier, J. L.		1					
Lawless, E. M.	1						
Lawlor, H.		1					
Lawlor, John J.		1					
Lawrence, G. C.			1				
LeBel, J. A. W.			1				
Lee, Edward.		1					
LeMoine, Jules.		1					
Lépine, Louis.		1					
LeVasseur, N.				1	1		
Logan, John		1					
Long, W. H. A.		1					
Lyons, E.		1					
Macdonald, A. B.		1					
Macdonald, J. A.			1				
Macfarlane, Thos.							1
MacKenzie, J. H.		1					
Mager, Joseph G.			1				
Magness, Robt.			1	1	1		
Mahoney, H.		1					
Mainville, C. P.		1					
Male, Thomas.				1			
Malo, T.		1					
Maranda, N. A.		1					
Marcon, F. E.		1					
Marentette, Alex.			1				
Marin, L. H.		1					
Marion, H. R.		1					
Marshall, I. N.		1					
Mason, F.		1					
Maurice, E.		1					
Metcalf, W. F.		1					
Melville, T. R.		1					
Michon, A. E.		1					
Miller, A.				1	1		
Miller, J. E.		1		1	1		

APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department,
1903-1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Miller, W. F.		1					
Millier, Elie		1					
Milligan, R. J.			1				
Milliken, E.		1					
Moore, T.		1					1
Moreau, A.		1					
Morin, J. P.			1				
Moreau, J. A.			1	1			
Mulhern, M. M.		1		1			
Munro, H. D.		1		1			
Murdoch, James			1				
Murphy, Jas. L.		1					
Murray, A. E.		1					
Murray, David		1					
McAloney, Joseph A.		1	1	1			
McArthur, G. H.		1					
McCloskey, J. R.		1					
McCoy, Wm.		1					
McCraney, H. P.		1					
McCuaig, Aug. F.		1					
McCullough, A.	1						
McCutcheon, H.		1					
McDonald, A. J.		1					
McDonald, A. W.			1				
McDonald, J.			1				
McFarlane, J.			1				
McFee, C.		1					
McGill, A.							1
McGuire, T.		1					
McLenaghan, N.		1					
McNiven, J. D.		1					
McPhie, Donald				1	1		
McPhie, W. H.				1			
McSween, James		1					
Nash, A. F.				1	1		
Neil, James		1					
Nash, S. C.		1					
Newby, F.	1						
Nichols, J. T.		1					
Noonan, H. T.		1					
Normandin, G.		1					
O'Brien, E. C.		1					
O'Brien, James		1					
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donnell, M. J.		1					
O'Donohue, M. J.		1					
O'Flaherty, E. J.		1					
O'Flaherty, M. J.				1			
O'Leary, T. J.		1					
Orr, Henry N.		1					
Osborne, F. A.		1					
O'Sullivan, D.		1					
Pauneton, G. E.		1					
Pape, James				1	1		
Parent, F.		1					
Parker, Thomas			1				
Parkinson, Edward B.		1					1
Parson, C. H.		1					

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department,
1903-1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Patry, J. H.		1					
Patterson, C. E. A.		1					
Pelletier, N. G.		1					
Petit, J. B.			1				
Poirier, J. N.		1					
Pole, C. W.		1					
Portelance, P. A.		1					
Potvin, Napoléon	1						
Powell, J. B.		1					
Power, J. F.		1					
Préfontaine, F. H.			1				
Prosser, Elijah.						1	
Provost, I. E.					1		
Quain, Redmond.	1						
Quinn, J. D.		1					
Ralston, T.		1					
Renaud, A. H.		1					
Rennie, George.		1		1			
Ridgman, A. H.		1					
Rinfret, C. I.		1					
Ritchie, A. J.				1			
Ritchie, R.		1					
Robins, S. W.			1				
Roche, H. G.				1	1		
Rork, T.		1		1			
Ross, H. E.		1	1				
Rouleau, J. C., jr.		1					1
Rousseau, Elzéar H.		1					
Rowan, W. E.		1					
Roy, L. G.	1						
Rudkins, W.		1		1	1		
Ryan, Wm		1					
Saucier, X.		1					1
Schram, R. L. H.		1					
Scullion, W. J.		1					
Shanacy, M.		1		1			
Shaw, J. F.	1						
Simpson, A. F.		1		1	1		
Simpson, W. A.		1					
Sinon, E. H.		1					
Slattey, R.		1					
Slattey, Thomas			1				
Sloan, W.		1					
Smith, J. C.			1				
Snowdon, J. W.		1					
Sparling, J. W.		1					
Spence, F. H.		1					
Spereman, J. J.		1					
Standish, J. G.		1					
Stevens, D. B.		1					
Stewart, James		1					
St. Michel, F. X.		1					
Stratton, W. C.		1					
Stuart, W. E.				1			
Swannell, F. W.		1					
Talbot, John.		1					
Taylor, G. W.		1					
Têtreault, J.		1					
Thomas, J. S.			1				

APPENDIX B—Continued.

No. 8.—LIST of Persons employed by the Inland Revenue Department,
1903-1904—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food. Inspection.
Thomas, Robert.....		1					
Thorburn, J.....		1					
Till, T. M.....		1					
Tomlinson, W. M.....			1				
Tompkins, P.....		1					
Toupin, F. X. J. A.....		1					
Tracy, J. P.....		1					
Trasher, W. A.....		1					
Valin, J. E.....	1						
Verner, Francis.....		1					
Verner, Thomas H.....		1					
Wainright, F. G.....		1					
Walker, J. H.....		1					
Walsh, Daniel J.....		1					
Wardell, R. S. R.....		1					
Watson, W. W.....		1					
Waugh, R. J.....			1				1
Webbe, C. E. A.....		1					
Westman, T.....	1						
Weyns, C.....		1					
Wheatley, Alfred E.....			1				
White, J. B.....		1					
Whitehead, J. P.....		1					
Whyte, J. A.....				1			
Wilson, David.....		1					
Wilson, J. E.....				1	1		
Winsor, John A.....			1				
Wolfenden, William.....		1		1			
Wood, James A.....		1					
Woodward, G. W.....		1					
Wright, Robert J.....			1				
Wright, S. E.....							1
Yetts, R. P.....	1						
Young, R. E.....		1					
Totals.....	24	326	67	37	21	6	13

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 9.—List of persons employed by the Inland Revenue Department on salary during a portion of the year ended June 30, 1904.

Names.	Period.	SERVICES.						
		Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Adulteration of Food.
Adam, A. R.....	From January 1, 1904 to June 30, 1904...	.....	1	.....	.....	.....	.....	.....
Auger, L. H.....	February 23, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Behan, J. J.....	July 1, 1903 to August 6, 1903.....	.....	.....	1	1	1	.....	.....
Bouchette, R. E.....	July 1, 1903 to December 12, 1903.....	1	.....	.....	.....	.....	.....	.....
Bourgeault, Alp.....	July 1, 1903 to January 18, 1904.....	1	.....	.....	.....	.....	.....	.....
Bourgeois, J. E.....	December 29, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Brodeur, P. E. S.	December 18, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Chateauvert, G. E.....	December 12, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Clark, A. F.....	July 1, 1903 to October 12, 1903.....	.....	1	.....	.....	.....	.....	.....
Courchesne, J. H.....	March 19, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Crevier, J. H.....	December 29, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Daignault, G.....	July 1, 1903 to April 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Desmarais, H. F.....	May 1, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Doyle, E. F.....	December 12, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Earl, R. W.....	January 21, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Elliott, T. H.....	July 1, 1903 to September 30, 1903.....	.....	.....	1	.....	.....	.....	.....
Fiddes, James.....	December 2, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Fielding, Laura G.....	• January 1, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Fortier, V.....	July 1, 1903 to September 30, 1903.....	.....	1	.....	.....	.....	.....	.....
Garneau, H.....	April 11, 1904 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Gervais, S.....	July 1, 1903 to April 30, 1904.....	.....	.....	1	.....	.....	.....	.....
Gilby, W. F.....	January 1, 1904 to June 30, 1904.....	.....	.....	1	.....	.....	.....	.....
Goodhue, M. L. E.....	December 19, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Guay, G. N.....	July 1, 1903 to May 31, 1904.....	.....	.....	1	.....	.....	.....	.....
Hart, P. D.....	July 1, 1903 to January 31, 1904.....	.....	1	.....	.....	.....	.....	.....
Hogan, James.....	July 28, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Hunter, W. M.....	June 8, 1904 to June 30, 1904.....	.....	.....	.....	1	1	.....	.....
Jeffrey, A. J.....	January 11, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Johnston, G. E.....	July 1, 1903 to October 31, 1903.....	.....	1	.....	.....	.....	.....	.....
Keay, W. S.....	October 3, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Kenny, John.....	November 1, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Ladouceur, J.....	March 9, 1904 to June 30, 1904.....	.....	.....	.....	.....	.....	.....	1
Langelier, François.....	March 15, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Leblanc, F. X.....	October 16, 1903 to June 30, 1904.....	.....	.....	1	.....	.....	.....	.....
Ledoux, Alexina.....	January 1, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Lêvesque, H.....	July 1, 1903 to March 31, 1904.....	.....	.....	.....	.....	.....	.....	1
Longtin, H.....	March 14, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
McFarland, C. D.....	July 1, 1903 to November 3, 1903.....	.....	1	.....	.....	.....	.....	.....
McGuire, L. J.....	February 23, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
McKay, R.....	September 7, 1903 to June 30, 1904.....	.....	.....	1	.....	.....	.....	.....
McPherson, E. A.....	December 28, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Popham, F. H.....	April 16, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Richard, D.....	July 1, 1903 to August 31, 1903.....	.....	.....	1	.....	.....	.....	.....
Rose, John A.....	April 16, 1904 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Sangster, F. H.....	July 13, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Scott, Jos.....	March 1, 1904 to June 30, 1904.....	.....	.....	1	.....	.....	.....	.....
Timmons, P.....	July 1, 1903 to September 30, 1903.....	.....	1	.....	.....	.....	.....	.....
Timmons, R.....	October 12, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Thrasher, W. A.....	June 1, 1904 to June 30, 1904.....	.....	.....	.....	1	.....	.....	.....
Tobin, Thomas.....	July 16, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Trumpour, G.....	January 1, 1904 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Waller, J.....	July 1, 1903 to February 29, 1904.....	.....	1	.....	.....	.....	.....	.....
Walsh, W. H.....	October 14, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Watson, V. M.....	December 12, 1903 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Weir, James.....	July 1, 1903 to December 31, 1903.....	.....	1	.....	.....	.....	.....	.....
Wiallard, R. A.....	April 11, 1904 to June 30, 1904.....	1	.....	.....	.....	.....	.....	.....
Wellan, T. E.....	December 17, 1903 to June 30, 1904.....	.....	1	.....	.....	.....	.....	.....
Totals		11	33	9	3	2	0	2

APPENDIX B—*Concluded.*

No. 9—LIST of Persons employed by the Inland Revenue Department on Salary,
during the Year ended June 30, 1904—*Concluded.*

RECAPITULATION.

Employed during the year	447
" a portion of the year	57
Total	504

SERVICES.

Employed in the Inside Service	35
" Excise	336
" Weights and Measures	70
" Gas	10
" Electric Light Inspection	4
" Preventive Service	2
" Food Inspection	6
" Excise, Weights and Measures, and Gas	1
" " and Gas	11
" " and Food Inspection	8
" Weights and Measures and Gas	2
" " " and Food Inspection	1
" Gas and Electric Light	10
" Excise, Gas and Electric Light	4
" Weights, and Measures, Gas and Electric Light	3
" " " and Excise	1
Total corresponding with above	504

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

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Wickwire, W. N.....	Refunds.....	32, 33, 35
Wilberg, B.....	".....	36
Willard, R. A.....	Salary.....	118, 136
".....	Travelling expenses.....	139
Williams, S.....	Lessee.....	110
Williams & Wilson.....	Contingencies.....	150
Wilson, Andrew.....	Refunds.....	35, 37, 39, 40, 43, 45, 47
Wilson, D.....	Salary.....	117
Wilson, D. H.....	Refunds.....	34
Wilson, J. E.....	Contingencies.....	149
".....	Salary.....	147
Wilson, M. S.....	Refunds.....	34
Windsor Excise Division.....	Contingencies and salaries.....	121-122
" Weights and Measures Division.....	" ".....	141
Winfindale, A. H.....	Refunds.....	31
Winkler, W.....	".....	35
Winnipeg Electric District.....	Contingencies.....	149
" Excise Division.....	" and salaries.....	126
" Gas District.....	" and salary.....	147
" Weights and Measures Division.....	" and salaries.....	143
Winslow, C.....	Law costs.....	129
Winsor, J.....	Salary.....	141
Winterhalt, J. H.....	Refunds.....	41
Wiser, J. P.....	".....	31, 34
Witteman, K.....	".....	35
Wolfenden, W.....	Contingencies and salary.....	126
".....	Salary.....	147
Wood, J. A.....	".....	119
Woodward, G. W.....	Duty-pay.....	132
".....	Salary.....	116
Workman, A. & Co.....	Contingencies.....	144
Wright, S. E.....	Salary.....	136
Wright, R. J.....	".....	141
Yetts, Robert P.....	".....	138
Young, Levi.....	Lessee.....	110
Young, R. E.....	Duty-pay.....	133
".....	Salary.....	124
Youngheart, Ed.....	Refunds.....	40, 42

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE FISCAL YEAR ENDED JUNE 30
1904

PART II
INSPECTION OF WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY

1904

REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

ON THE

INSPECTION OF WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT

To the Honourable
The Minister of Inland Revenue.

SIR,—I have the honour to submit herewith my annual report on the inspection of weights and measures, gas and electric light, with the usual statements in connection therewith, for the fiscal year ended June 30, 1904.

1. The total revenue collected during the year for the inspection of weights and measures was \$66,355.19, as against \$64,327.65 collected during the year ended June 30, 1903.

2. The total expenditure was \$84,768.82 as against \$87,507.60 expended during the year ended June 30, 1903.

3. Appendix ‘A’ gives a summary statement of the receipts and expenditures of each inspection division.

4. In Appendices ‘B’ ‘C’ and ‘D’ will be found a detailed statement of weights, measures and weighing machines presented for verification, verified and rejected during the year. The number of all descriptions may be summarily stated as follows :—

	Presented.	Verified.	Rejected.	Percentage of Rejections.
Weights, Dominion.....	57,757	57,186	571	0·98
Measures of capacity, Dominion.....	96,438	96,324	114	0·10
Lineal measures.....	7,950	7,836	114	1·43
Balances, equal arms.....	11,402	11,180	222	1·69
" steelyards.....	4,497	4,405	92	0·20
" platform scales.....	37,454	36,564	890	2·10
Miscellaneous weights.....	692	686	6	0·89
" measures of capacity.....	1,454	1,438	16	1·10
" balances.....	9,467	9,413	54	0·59

INSPECTION OF GAS.

5. The total revenue collected during the fiscal year ended June 30, 1904, for the inspection of gas and gas meters, was \$26,960, as compared with \$25,159.80 collected during the year ended June 30, 1903.

6. The total expenses were \$25,379.15, as against \$25,566.68 expended during the year ended June 30, 1903.

7. Appendix 'E' gives a summary statement of the receipts and expenditures of each gas inspection district.

8. A statement of the illuminating power and purity of gas inspected during the year will be found in Appendix 'F.'

9. The illuminating power, where inspection has been made has been as follows :—

Places.	Number of Tests made.	Number of times below Standard.	Places.	Number of Tests made.	Number of times below Standard.
Barrie.....	12	1	Stratford.....	11	1
Belleville..	20		St. Catharines.....	12	
Berlin.....	12		St. Thomas.....	12	
Brantford.....	12		Toronto.....	104	
Brockville.....	12		Windsor.....	16	3
Chatham.....	14		Woodstock.....	12	3
Cobourg.....	11		Montreal.....	104	
Cornwall.....	12		Quebec.....	12	
Deseronto.....	10		Sherbrooke.....	12	
Dundas.....	12		St. Hyacinthe.....	12	
Galt.....	12		Fredericton.....	59	1
Guelph.....	12		Moncton.....	12	
Hamilton.....	24		St. John, N.B.....	58	
Ingersoll.....	12	3	Halifax.....	12	
Kingston.....	9		Pictou.....	12	
Listowel.....	11		Yarmouth.....	12	
London.....	25		Charlottetown.....	17	
Napanee.....	12	1	Winnipeg.....	12	
Ottawa.....	24		Nanaimo.....	12	
Owen Sound.....	12		New Westminster.....	12	
Peterborough.....	25	3	Vancouver.....	12	
Port Hope.....	12		Victoria.....	11	
Sarnia.....	10				

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The revenue derived from the inspection of electric light was as follows :—

Fees for inspection of meters, &c.	\$ 18,823 75
Registration of companies	4,435 00
	<hr/>
	\$ 23,258 75
The expenses of inspection (annual)	6,204 63
	<hr/>
	\$ 17,054 12
Expended on standard instruments, &c.	1,842 37
	<hr/>
Leaving a net revenue of.	<u>\$ 15,211 75</u>

Since the year 1896–97 the two services of gas and electric light inspection, which are conducted largely by the same staff of officers, have reached that point at which they have ceased to be a burden upon the general taxpayer, as shown below :—

YEARS.	GAS AND ELECTRIC LIGHT.	
	Revenue.	Expenditure.
	\$ cts.	\$ cts.
*1899–1900	35,523 50	26,424 48
*1900–01	37,536 57	28,247 20
1901–02	45,663 05	33,328 48
1902–03	49,054 55	36,006 47
1903–04	50,218 75	33,426 15

* Exclusive of cost of standard instruments.

The kindred service of weights and measures inspection, it will be observed, earns about four-fifths of its annual cost, the expenditure as already stated having been \$84,768.82, against a revenue of \$66,355.19.

In my report of last year I referred to the fact that the Chief Inspector of Weights and Measures had visited the inspection districts in the eastern portion of the Dominion, and that, during the year just closed, he would be able to visit the remaining districts.

This has now been done, all districts having been visited except the Yukon, and the Department is of the opinion that a much greater efficiency will result from the inspection made and the instructions given.

Sample sets of metric weights and measures are still being supplied to educational institutions throughout the country. Up to the present time nearly 450 of these sets have been sent out from the Department.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,

OTTAWA, August 19, 1904.

APPENDIX A.

STATEMENT of Weights and Measures Expenditures and Receipts for the Year ended June 30, 1904.

Divisions.	Inspectors.	EXPENDITURES.						Receipts.
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Belleville.....	Johnson, Wm.....	2,908 02	666 35	345 00	1,158 75	578 26	5,656 38	3,352 05
	Slattery, T.....							
	Irwin, S.....							
	Errett, R. W.....							
	Johnston, Chs. W..							
	Gallagher, F.....							
Hamilton.....	Freed, A. T.	6,699 76			1,263 96	111 12	8,074 84	8,781 48
	McDonald, J.....							
	Marentette, A.....							
	Fitzgerald, E. W..							
	Laidman, R. H....							
	Wheatley, E. A....							
	Jarvis, H.....							
Ottawa... ..	Robins, S. H.....							
	Macdonald, J. A..	4,316 40	308 18	250 00	1,232 67	200 23	6,307 48	8,587 65
	Elliott, T. H.....							
	McFarlane, Jas..							
	Breen, J.....							
	Winsor, J.....							
Toronto	Findley, Robt....							
	Scott, Jos.....							
	Kelly, D.....	4,299 80			1,707 42	154	161 68	6,834 12
	Milligan, R. J....							
	Wright, R.....							
Windsor	Murdoch, J.....							
	Smith, J. C.....							
	Hayward, W. J....	3,799 76			1,654 73	199 03	5,653 2	9,540 74
	Coughlin, D.....							
	Thomas, J. S.							
	Hughes, R. A.....							
Ontario		22,023 74	974 53	595 00	7,017 53	1,243 10	31,853 90	37,096 04

APPENDIX A—Continued.

STATEMENT of Weights and Measures Expenditures and Receipts for the Year ended June 30, 1904.—Continued.

Divisions.	Inspectors.	EXPENDITURES.						Receipts.
		Salaries.	Special Assistance.	Rents.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Montreal	Chalus, J. O. } Daoust, J. A. } Gervais, S. } Hébert, J. A. P. ... } Boudet, E. } Collins, D. } Baker, J. S. } Dessert, V. }	6,866 28	.....	126 75	1,278 48	333 37	8,604 88	9,363 38
Quebec.	Guay, Geo. N. } LeBel, J. A. W. ... } Kelly, M. J. } Guay, Alph. } Petit, J. B. } Préfontaine, R. } Knowles, Chas } Bourget, L. J. } Moreau, A. }	6,449 76	.....	.....	1,532 03	257 49	8,239 28	3,701 35
St. Hyacinthe.	Morin, J. P. } Tomlinson, W. M. .. } Fournier, L. A. } Beaulac, J. H. } Thérien, J. F. }	2,849 88	499 92	.....	1,234 20	94 65	4,678 65	2,893 59
Three Rivers .	Gravel, A. I. } Beaulac, J. H. } Bolduc, E. }	1,549 92	.....	.....	691 71	9 66	2,251 29	1,445 59
	Quebec.....	17,715 84	499 92	126 75	4,736 42	695 17	23,774 10	17,403 91
St. John.....	Barry, Jas. } Cowan, E. } Richard, D. } Bérnier, J. A. } Leblanc, F. X. }	2,954 78	.....	.. ..	458 56	106 44	3,519 78	2,168 70
Cape Breton..	Laurence, G. C.	850 00	.....	50 00	394 45	20 33	1,314 78	637 11
Halifax.	Frame, A. } Waugh, R. J. } Sargent, W. }	1,599 96	799 92	300 00	461 68	174 70	3,336 26	1,183 41
Pictou.....	Dustan, W. M. } Chisholm, J. J. }	1,649 92	.....	.....	152 41	69 80	1,872 13	444 65
	Nova Scotia.....	4,099 88	799 92	350 00	1,008 54	264 83	6,523 17	2,265 17
Charlottetown P.E.I.	Davy, E. } Hughes, H. }	1,549 92	154 41	79 74	1,784 07	378 63

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APPENDIX A—*Concluded.*STATEMENT of Weights and Measures Expenditures and Receipts for the year ended June 30, 1904.—*Concluded.*

Divisions.	Inspectors.	EXPENDITURES.						Receipts.
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Total.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Winnipeg, Man.	Magness, R.	3,921 39	378 31	1,579 41	138 60	6,017 71	5,269 49
	McDonald, A. W.							
	Girdlestone, R. J. M.							
	Ross, H. E.							
	McKay, R.							
	Gilby, W. F.							
Calgary, N.W.T.	Saucier, X.	949 92	323 30	1,273 22	753 20
	Costello, J. W.							
Victoria, B.C.	Findley, H.	1,849 80	180 00	1,484 86	122 95	3,637 61	1,020 05
	McAloney, J. A.							
	Parker, Thos.							

RECAPITULATION.

Ontario	22,023 74	974 53	595 00	7,017 53	1,243 10	31,853 90	37 096 04
Quebec.....	17,715 84	499 92	126 75	4,736 42	695 17	23,774 10	17,403 91
New Brunswick	2,954 78	.....	.....	458 56	106 44	3,519 78	2,168 70
Nova Scotia.....	4,099 88	799 92	350 00	1,008 54	264 83	6,523 17	2,265 17
Prince Edward Island	1,549 92	.....	.....	154 41	79 74	1,784 07	378 63
Manitoba	3,921 39	378 31	.....	1,579 41	138 60	6,017 71	5,269 49
North-west Territories.....	949 92	.....	.....	323 30	.....	1,273 22	753 20
British Columbia.....	1,849 80	.....	180 00	1,484 86	122 95	3,637 61	1,020 05
Chief inspector.....	2,500 00	.....	.....	629 85	16 30	3,146 15	
General contingencies.....	.....	.....	.....	.....	1,888 51	1,888 51	
Metric system.....	.....	.....	.....	.....	425 33	425 33	
Printing.....	.....	.....	.....	.....	746 97	746 97	
Stationery.....	.....	.....	.....	.....	178 30	178 30	
	57,565 27	2,652 68	1,251 75	17,392 88	5,906 24	84,768 82	66,355 19

W. J GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX

RETURN of Weights and Measures Inspected during the Fiscal Year ended June 30,
each Division, for each Province

INSPECTION OFFICES.	WEIGHTS.									MEASURES OF CAPACITY.					
	Dominion.			Troy.			Miscellaneous			Dominion.			Miscellaneous		
	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
<i>Ontario.</i>															
Belleville.....	2,226	2,226	....	....	....	....	1	1	....	8,296	8,296	....	12	12	...
Hamilton.....	9,693	9,642	51	....	....	....	100	100	....	5,077	5,075	2	55	51	4
Ottawa.....	1,844	1,794	50	....	....	....	....	....	....	2,338	2,254	84	21	21	....
Toronto.....	4,962	4,962	....	....	....	....	....	....	....	9,649	9,649	....	436	436	....
Windsor.....	5,337	5,337	....	....	....	....	....	....	....	24,760	24,760	....	....	....	....
Totals.....	24,062	23,961	101	....	....	....	101	101	....	50,120	50,034	86	524	520	4
<i>Quebec.</i>															
Montreal.....	10,674	10,568	106	....	....	....	85	85	....	23,421	23,409	12	348	348	....
Quebec.....	7,790	7,441	349	....	....	....	475	470	5	6,816	6,808	8	56	56	....
St. Hyacinthe.....	3,337	3,355	2	....	....	....	....	....	....	3,653	3,652	1	43	43	....
Three Rivers.....	2,084	2,084	....	....	....	....	6	6	....	1,922	1,922	....	5	5	....
Totals.....	23,885	23,428	457	....	....	....	566	561	5	35,812	35,791	21	452	452	....
<i>New Brunswick.</i>															
St. John.....	3,962	3,962	....	....	....	....	8	8	....	4,974	4,974	....	199	199	....
<i>Nova Scotia.</i>															
Cape Breton.....	494	481	13	....	....	....	1	1	....	390	387	3	28	27	1
Halifax.....	1,502	1,502	....	....	....	....	16	15	1	1,249	1,245	4	108	98	10
Pictou.....	453	453	....	....	....	....	....	....	....	604	604	....	39	38	1
Totals.....	2,449	2,436	13	....	....	....	17	16	1	2,243	2,236	7	175	163	12
<i>Prince Edward Island.</i>															
Charlottetown.,.....	462	462	....	....	....	....	....	....	....	124	124	....	1	1	....
<i>Manitoba.</i>															
Calgary.....	318	318	....	....	....	....	....	....	....	514	514	....	10	10	....
Winnipeg.....	2,109	2,109	....	....	....	....	....	....	....	2,500	2,500	....	93	93	....
Totals.....	2,427	2,427	3,014	3,014	103	103
<i>British Columbia.</i>															
Victoria..	510	510	151	151

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B.

1904, showing the Total Number brought for Verification, Verified and Rejected, for and for the whole Dominion.

MEASURES OF LENGTH.			BALANCES, &c.											
			Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.			Miscellaneous.		
Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
169	169	...	392	392	...	80	80	...	2,033	2,033	...	109	109	...
1,957	1,918	39	2,294	2,233	61	2,289	2,244	45	6,006	5,685	321	1,232	1,226	6
384	379	5	346	305	41	10	8	2	2,412	2,276	136	5,803	5,770	33
947	947	...	1,061	1,061	...	327	327	...	3,525	3,525	...	812	812	...
263	263	...	1,029	1,025	4	245	244	1	6,131	6,083	48	94	94	...
3,720	3,676	44	5,122	5,016	106	2,951	2,903	48	20,107	19,602	505	8,050	8,011	39
2,148	2,146	2	2,141	2,105	36	922	893	29	5,639	5,529	110	408	397	11
860	801	59	1,258	1,210	48	164	158	6	1,979	1,904	75	65	64	1
338	338	...	551	532	19	116	110	6	2,113	2,020	93	58	58	...
137	137	...	339	339	...	37	37	...	1,011	1,009	2	4	4	...
3,483	3,422	61	4,289	4,186	103	1,239	1,198	41	10,742	10,462	280	535	523	12
46	46	...	714	711	3	71	71	...	1,157	1,154	3	216	216	...
119	110	9	114	112	2	12	12	...	305	296	9	49	49	...
61	61	...	344	336	8	55	53	2	820	778	42	173	171	2
39	39	...	99	99	...	8	8	...	264	255	9	13	13	...
219	210	9	557	547	10	75	73	2	1,389	1,329	60	235	233	2
4	4	..	92	92	...	9	9	...	302	302	...	17	17	...
213	213	...	62	62	...	12	12	...	363	362	1	72	72	...
262	262	...	427	427	...	86	85	1	2,800	2,759	41	247	246	1
475	475	...	489	489	...	98	97	1	3,163	3,121	42	319	318	1
3	3	...	139	139	...	54	54	...	594	594	...	95	95	...

APPENDIX

RETURN of Weights and Measures Inspected during the Fiscal Year ended June 30,
each Division, for each Province,

RECAPIT

INSPECTION OFFICES.	WEIGHTS.									MEASURES OF CAPACITY.					
	Dominion.			Troy.			Miscellaneous			Dominion.			Miscellaneous		
	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
Ontario.....	24,062	23,961	101	.....	.....	.....	101	101	.....	50,120	50,034	86	524	520	4
Quebec.....	23,885	23,428	457	.....	.....	.....	566	561	5	35,812	35,791	21	452	452	.....
New Brunswick.....	3,962	3,962	.....	.....	.....	.....	8	8	.....	4,974	4,974	.....	199	199	.....
Nova Scotia.....	2,449	2,436	13	.....	.....	.....	17	16	1	2,243	2,236	7	175	163	12
Prince Edward Island.	462	462	.....	.....	.....	.....	.....	.....	.....	124	124	.....	1	1	.....
Manitoba.....	2,427	2,427	.....	.....	.....	.....	.....	.....	.....	3,014	3,014	.....	103	103	.....
British Columbia.....	510	510	.....	.....	.....	.....	.....	.....	.....	151	151	.....	.....	.....	.....
	57,757	57,186	571	.....	.....	..	692	686	6	96,438	96,324	114	1,454	1,438	16

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

SESSIONAL PAPER No. 13

B.—Continued.

1904, showing the Total Number brought for Verification, Verified and Rejected, for and for the whole Dominion.

ULATION.

MEASURES OF LENGTH.			BALANCES, &c.											
			Equal Armed.			Steelyards.			Platform Scales, Weigh Bridges, &c.			Miscellaneous.		
			Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.	Brought for Verification.	Verified.	Rejected.
3,720	3,676	44	5,122	5,016	106	2,951	2,903	48	20,107	19,602	505	8,050	8,011	39
3,483	3,422	61	4,289	4,186	103	1,239	1,198	41	10,742	10,462	280	535	523	12
46	46	....	714	711	3	71	71	....	1,157	1,154	3	216	216	....
219	210	9	557	547	10	75	73	2	1,389	1,329	60	235	233	2
4	4	....	92	92	....	9	9	....	302	302	....	17	17	....
475	475	....	489	489	....	98	97	1	3,163	3,121	42	319	318	1
3	3	....	139	139	....	54	54	....	594	594	....	95	95	....
7,950	7,836	114	11,402	11,180	222	4,497	4,405	92	37,454	36,564	890	9,467	9,413	54

W. J. GERALD,
Deputy Minister.

APPENDIX

RETURN showing the Number of Dominion Weights and Lineal Measures of each Fiscal Year ended

INSPECTION DIVISIONS.	DOMINION													
	Avoir													
	60	50 lbs.	30 lbs.	20 bs.	10 lbs.	7 bs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.
<i>Ontario.</i>														
Belleville.....				1	9	27	100	165	290	430	357	246	210	175
Hamilton		48			2	6	348	173	1,746	2,636	2,567	508	438	430
Ottawa		80		2	14	53	93	123	322	336	252	203	147	96
Toronto				14	10	17	123	227	535	1,076	1,016	465	371	373
Windsor					9	1	104	244	479	1,080	1,007	550	511	495
Totals.....		128		17	44	104	768	932	3,372	5,558	5,199	1,972	1,677	1,569
<i>Quebec.</i>														
Montreal....	365	269	7	8	46	26	539	451	772	1,822	1,847	1,234	1,067	946
Quebec.....		83	15	22	73	140	414	575	521	1,110	1,110	1,037	982	828
St. Hyacinthe				2	9	6	198	155	430	618	573	389	384	284
Three Rivers					2	7	149	137	266	360	337	281	268	165
Totals.	365	352	22	32	130	179	1,360	1,318	1,989	3,910	3,867	2,941	2,701	2,223
<i>New Brunswick.</i>														
St. John				2	7	19	189	292	316	901	768	452	356	300
<i>Nova Scotia.</i>														
Cape Breton.....		22	1	10	15	26	68	38	117	107	61	19	6	3
Halifax			11	5	4	17	41	87	130	418	330	145	103	91
Pictou						2	7	17	64	111	103	35	31	30
Totals.....		22	12	15	19	45	116	142	311	636	494	199	140	124
<i>Prince Edward Island</i>														
Charlottetown							8	17	44	137	100	52	35	33
<i>Manitoba.</i>														
Winnipeg		27			6	2	33	73	220	500	438	156	137	137
<i>North-west Territories</i>														
Calgary						1	9	7	36	63	60	25	23	23
<i>British Columbia.</i>														
Victoria					2		5	23	18	146	128	75	41	29

APPENDIX

RETURN showing the number of Dominion Weights and Lineal Measures of each
Year ended

INSPECTION DIVISIONS.	DOMINION													
	Avoir													
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs.
<i>Ontario.</i>														
Belleville.. . . .				1	9	27	100	165	290	430	357	246	210	175
Hamilton.. . . .		48			2	6	348	169	1,743	2,628	2,557	501	432	425
Ottawa.....		80		2	13	51	83	116	307	232	245	202	146	95
Toronto.....				14	10	17	123	227	535	1,076	1,016	465	371	373
Windsor.....					9	1	104	244	479	1,080	1,007	550	511	495
Total.....		128		17	43	102	758	921	3,354	5,446	5,182	1,964	1,670	1,563
<i>Quebec.</i>														
Montreal.....	365	269	7	8	46	26	533	447	762	1,803	1,824	1,221	1,056	936
Quebec.....		73	15	22	69	132	395	540	497	1,049	1,049	978	944	808
St. Hyacinthe.....				2	9	6	198	154	430	618	573	389	384	283
Three Rivers.....					2	7	149	137	266	360	337	281	268	165
Total.....	365	342	22	32	126	171	1,275	1,278	1,955	3,830	3,783	2,869	2,652	2,192
<i>New Brunswick.</i>														
St. John.....				2	7	19	189	292	316	901	768	452	356	300
<i>Nova Scotia.</i>														
Cape Breton.....		22	1	10	13	25	66	38	117	104	56	19	6	3
Halifax.....			11	5	4	17	41	87	130	418	330	145	103	91
Pictou.....						2	7	17	64	111	103	35	31	30
Total.....		22	12	15	17	44	114	142	311	633	489	199	140	124
<i>Prince Edward Island.</i>														
Charlottetown.....							8	17	44	137	100	52	35	33
<i>Manitoba.</i>														
Winnipeg.....		27			6	2	33	73	220	500	438	156	137	137
<i>North-west Territories</i>														
Calgary.....						1	9	7	36	63	60	25	23	23
<i>British Columbia.</i>														
Victoria.....					2		5	23	18	146	128	75	41	

APPENDIX

RETURN showing the number of Dominion Weights and Lineal Measures of each
June 30,

INSPECTION DIVISIONS.	DOMINION													
	Avoir													
	60 lbs.	50 lbs.	30 lbs.	20 lbs.	10 lbs.	7 lbs.	5 lbs.	4 lbs.	3 lbs.	2 lbs.	1 lb.	8 ozs.	4 ozs.	2 ozs
<i>Ontario.</i>														
Belleville.....														
Hamilton.....								4	3	8	10	7	6	5
Ottawa.....					1	2	10	7	15	4	7	1	1	1
Toronto.....														
Windsor.....														
Total.....					1	2	10	11	18	12	17	8	7	6
<i>Quebec.</i>														
Montreal.....							6	4	10	19	23	13	11	10
Quebec.....		10			4	8	19	35	24	61	61	59	38	20
St. Hyacinthe.....								1						1
Three Rivers.....														
Total.....		10			4	8	25	40	34	80	84	72	49	31
<i>New Brunswick.</i>														
St. John.....					2	1	2			3	5			
<i>Nova Scotia.</i>														
Cape Breton.....														
Halifax.....														
Pictou.....														
Total.....														
<i>Prince Edward Island</i>														
Charlottetown.....														
<i>Manitoba.</i>														
Winnipeg.....														
<i>North-west Territories.</i>														
Calgary.....														
<i>British Columbia.</i>														
Victoria.....														

APPEN

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weighing during the Fiscal Year

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.												5 lbs. and under.
	Dominion.												
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.	Total number.	Miscellaneous.	
<i>Ontario.</i>													
Belleville	254	1,139	1,047	1,310	1,089	1,523	1,600	310	24	....	8,296	12	139
Hamilton	14	77	304	697	835	1,845	998	304	2	1	5,077	55	1,012
Ottawa .....	.....	1	22	381	601	763	422	112	35	1	2,338	21	120
Toronto	388	111	184	1,551	1,310	2,898	2,796	368	27	16	9,649	436	462
Windsor	1,181	487	357	2,661	5,065	6,593	7,623	765	28	....	24,760	....	394
Totals.....	1,837	1,815	1,914	6,600	8,900	13,622	13,439	1,859	116	18	50,120	524	2,127
<i>Quebec.</i>													
Montreal .....	.....	467	882	2,626	3,510	6,727	6,682	2,008	455	64	23,421	348	673
Quebec .....	.....	258	196	1,071	1,681	1,597	1,325	520	166	2	6,816	56	156
St. Hyacinthe .....	.....	94	107	606	945	980	667	215	38	1	3,653	43	116
Three Rivers .....	.....	101	49	249	498	481	355	155	34	..	1,922	5	70
Totals.....	.....	920	1,234	4,552	6,634	9,785	9,029	2,898	693	67	35,812	452	1,015
<i>New Brunswick.</i>													
St. John .....	...	151	333	884	1,386	1,201	838	175	6	....	4,974	199	176
<i>Nova Scotia.</i>													
Cape Breton .....	.....	2	....	50	153	124	36	13	12	....	390	28	36
Halifax .....	...	30	19	178	376	314	212	97	16	7	1,249	108	95
Pictou .....	.....	9	8	115	161	187	118	6	....	....	604	39	39
Totals.....	....	41	27	343	690	625	366	116	23	7	2,243	175	170
<i>P. E. Island.</i>													
Charlottetown .....	.....	....	1	11	13	57	29	13	....	....	124	1	27
<i>Manitoba.</i>													
Winnipeg	16	3	2	381	708	701	507	181	1	....	2,500	93	110
<i>N. W. Territories.</i>													
Calgary .....	.....	4	1	93	165	141	105	5	....	....	514	10	27
<i>British Columbia.</i>													
Victoria .....	.....	.....	1	16	30	82	21	1	....	....	151	....	86

SESSIONAL PAPER No. 13

DIX D.

Machines of each Denomination presented for Verification, in each Inspection Division, ended June 30, 1904.

BALANCES.														
With equal arms.			Steelyards with divided arms.				Weigh Bridges or Platform Scales.						Totals.	Miscellaneous.
6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
253	.....	.....	72	6	2	.....	639	169	805	165	60	195	2,505	109
1,282	.....	.....	2,246	40	2	1	3,070	103	2,213	257	82	281	10,589	1,232
226	.....	.....	9	1	.....	.....	658	166	1,395	48	61	84	2,768	5,803
596	3	.....	311	10	2	4	1,050	179	1,619	241	75	361	4,913	812
635	.....	.....	244	1	.....	.....	1,462	120	3,855	262	64	368	7,405	94
2,992	3	...	2,882	58	6	5	6,879	737	9,887	973	342	1,289	28,180	8,050
1,455	5	8	897	10	3	12	2,185	940	1,944	165	158	247	8,702	408
1,001	3	98	162	2	.....	.....	780	667	436	18	11	67	3,401	65
435	.....	.....	114	2	.....	.....	741	466	659	36	108	103	2,780	58
269	.....	.....	37	.....	.....	..	321	373	272	14	14	17	1,387	4
3,160	8	106	1,210	14	3	12	4,027	2,446	3,311	233	291	434	16,270	535
537	1	...	69	1	.....	1	517	240	299	27	22	52	1,942	216
73	.....	5	9	3	.....	.....	165	41	44	3	6	46	431	.....
244	2	3	53	1	1	..	447	110	149	19	7	88	1,219	173
60	.....	.....	7	.....	1	.....	106	54	51	5	15	33	371	13
377	2	8	69	4	2	.....	718	205	244	27	28	167	2,021	186
65	.....	.....	9	.....	.....	.....	91	50	130	9	8	14	403	17
317	.....	...	81	3	2	.....	723	35	690	267	638	447	3,313	247
35	.....	...	11	.....	1	.....	99	8	167	17	21	51	437	72
53	.....	.....	41	6	7	...	283	14	221	22	7	47	787	95

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and Weighing during the Fiscal Year

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.											
	Dominion.											
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.	Total Number.	Miscellaneous.
												5 lbs. and under.
<i>Ontario.</i>												
Belleville	254	1,139	1,047	1,310	1,089	1,523	1,600	310	24	....	8,296	12
Hamilton	14	77	304	697	835	1,843	998	304	2	1	5,075	51
Ottawa .....	.....	1	18	365	556	747	419	112	35	1	2,254	21
Toronto	388	111	184	1,551	1,310	2,898	2,796	368	27	16	9,649	436
Windsor	1,181	487	357	2,661	5,065	6,593	7,623	765	28	....	24,760	....
Totals	1,837	1,815	1,910	6,584	8,855	13,604	13,436	1,859	116	18	50,034	520
<i>Quebec.</i>												
Montreal .....	.....	467	882	2,625	3,508	6,724	6,680	2,005	454	64	23,409	348
Quebec .....	.....	257	196	1,071	1,679	1,593	1,325	519	166	2	6,808	56
St. Hyacinthe .....	.....	94	106	606	945	980	667	215	38	1	3,652	43
Three Rivers .....	.....	101	49	249	498	481	355	155	34	....	1,922	5
Totals .....	.....	919	1,233	4,551	6,630	9,778	9,027	2,894	692	67	35,791	452
<i>New Brunswick.</i>												
St. John .....	.....	151	333	884	1,386	1,201	838	175	6	....	4,974	199
<i>Nova Scotia.</i>												
Cape Breton .....	.....	2	..	50	151	123	36	13	12	....	387	27
Halifax .....	.....	28	18	178	375	314	212	97	16	7	1,245	98
Pictou .....	.....	9	8	115	161	187	118	6	...	....	604	38
Totals .....	.....	39	26	343	687	624	366	116	28	7	2,236	163
<i>P. E. Island.</i>												
Charlottetown .....	.....	.....	1	11	13	57	29	13	....	....	124	1
<i>Manitoba.</i>												
Winnipeg	16	3	2	381	708	701	507	181	1	....	2,500	93
<i>N. W. Territories.</i>												
Calgary .....	.....	4	1	93	165	141	105	5	....	....	514	10
<i>British Columbia.</i>												
Victoria .....	.....	..	1	16	30	82	21	1	....	....	151	....

SESSIONAL PAPER No. 13

D—Continued.

Machines of each Denomination, Inspected and Verified, in each Inspection Division, ended June 30, 1904.

BALANCES.

With Equal Arms.			Steel Yards with Divided Arms.				Weigh Bridges or Platform Scales.						Total.	Miscellaneous.
6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
253	.....	.....	72	6	2	.....	639	169	805	165	60	195	2,505	109
1,232	.....	.....	2,201	40	2	1	2,965	98	2,089	229	68	236	10,162	1,226
203	.....	.....	8	.....	.....	.....	625	155	1,331	40	54	71	2,589	5,770
596	3	.....	311	10	2	4	1,050	179	1,619	241	75	361	4,913	812
632	...	.....	243	1	.....	.....	1,451	118	3,840	260	64	350	7,352	94
2,916	3	.....	2,835	57	6	5	6,730	719	9,684	935	321	1,213	27,521	8,011
1,424	5	8	868	10	3	12	2,168	913	1,897	161	151	239	8,527	397
961	3	94	156	2	.....	.....	764	642	406	18	10	64	3,272	64
417	.....	.....	108	2	.....	.....	715	447	633	34	94	97	2,662	58
269	.....	.....	37	.....	.....	.....	321	373	272	14	13	16	1,385	4
3,071	8	102	1,169	14	3	12	3,968	2,375	3,208	227	268	416	15,846	523
537	1	.....	69	1	.....	1	517	239	298	26	22	52	1,936	216
71	.....	5	9	3	.....	.....	162	37	43	3	6	45	420	.....
236	2	3	51	1	1	.....	437	109	137	16	6	73	1,167	171
60	.....	.....	7	.....	1	.....	106	53	50	4	13	29	362	13
367	2	8	67	4	2	.....	705	199	230	23	25	147	1,949	184
65	.....	.....	9	.....	.....	.....	91	50	130	9	8	14	403	17
317	.....	.....	80	3	2	.....	718	34	687	264	626	430	3,271	246
35	.....	.....	11	.....	1	.....	98	8	167	17	21	51	436	72
53	.....	.....	41	6	7	.....	283	14	221	22	7	47	787	95

APPENDIX

RETURN showing the Number of Dominion Measures of Capacity, Balances and during the Fiscal Year

INSPECTION DIVISIONS.	MEASURES OF CAPACITY.												5 lbs. and under.
	Dominion.												
	Bushel.	$\frac{1}{2}$ Bushel.	Peck.	Gallon.	$\frac{1}{2}$ Gallon.	Quart.	Pint.	$\frac{1}{2}$ Pint.	Gill.	$\frac{1}{2}$ Gill.	Total Number.	Miscellaneous.	
<i>Ontario.</i>													
Hamilton						2					2	4	11
Ottawa.....			4	16	45	16	3				84		18
Windsor													1
Totals			4	16	45	18	3				86	4	30
<i>Quebec.</i>													
Montreal				1	2	3	2	3	1		12		5
Quebec		1		2	4		1				8		4
St. Hyacinthe			1								1		1
Three Rivers													
Totals		1	1	3	6	3	3	3	1		21		10
<i>New Brunswick.</i>													
St. John.....													3
<i>Nova Scotia.</i>													
Cape Breton					2	1					3	1	
Halifax.....		2	1		1						4	10	
Pictou.....												1	
Totals		2	1		3	1					7	12	
<i>Manitoba.</i>													
Winnipeg.....													
<i>N. W. Territories.</i>													
Calgary													

SESSIONAL PAPER No. 13

D—Concluded.

Weighing Machines of each Denomination Rejected, in each Inspection Division, ended June 30, 1904.

BALANCES.														
With Equal Arms.			Steel Yards with Divided Arms.				Weigh Bridges or Platform Scales.						Total.	Miscellaneous.
6 lbs. to 50 lbs.	51 lbs. to 100 lbs.	101 lbs. and upwards.	500 lbs. and under.	501 lbs. to 1,000 lbs.	1,001 lbs. to 2,000 lbs.	2,001 lbs. and upwards.	250 lbs. and under.	251 lbs. to 500 lbs.	501 lbs. to 2,000 lbs.	2,001 lbs. to 4,000 lbs.	4,001 lbs. to 6,000 lbs.	6,001 lbs. and upwards.		
50	45	.....	.....	.....	105	5	124	28	14	45	427	6
23	1	1	.....	.....	33	11	64	8	7	13	179	33
3	1	.....	.....	.....	11	2	15	2	.....	18	43	....
76	47	1	.....	..	149	18	203	38	21	76	659	39
31	29	..	.....	.....	17	27	47	4	7	8	175	11
40	4	6	.....	.....	.....	16	25	30	.....	1	3	129	1
18	6	.....	.....	..	26	19	26	2	14	6	118	.....
.....	1	1	2	....
89	4	41	...	...	...	59	71	103	6	23	18	424	12
.....	1	1	1	.....	.....	6	....
2	3	4	1	.....	.....	1	11	....
8	2	.....	.....	.....	10	1	12	3	1	15	52	2
.....	1	1	1	2	4	9	...
10	2	.....	.....	.....	13	6	14	4	3	20	72	2
.....
.....	1	.....	.....	.....	5	1	3	3	12	17	42	1
.....	1	.....	.....	.....	.....	.....	1	.....

W. J. GERALD,
Deputy Minister.

APPENDIX E.

STATEMENT of Gas Expenditures and Receipts for the Year ended June 30, 1904.

Districts.	Inspectors.	EXPENDITURES.						Receipts.
		Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Totals.	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Barrie.....	Shanacy, M.....	100 00				0 80	100 80	65 50
Belleville.....	{ Johnson, Wm..... Stuart, W. E..... }	449 96	110 94	157 50	51 25	82 11	854 76	145 50
Berlin.....	Broadfoot, S.....	100 00			42 85	14 31	157 16	274 50
Brockville.....	Johnston, C. W. (act- ing).....		99 96			13 45	113 41	369 75
Cobourg.....	Bickle, J. W.....	100 00			30 60	30 46	161 06	130 00
Cornwall.....	Mulhern, M. M.....	100 00				30 60	130 00	60 00
Guelph.....	Broadfoot, S.....	200 00			6 00	14 25	220 25	250 50
Hamilton.....	{ McPhie, D..... Dennis, W. A..... McPhie, W. H..... }	2,499 96		18 00	123 80	75 21	2,716 97	3,128 25
Kingston.....	{ Behan, J. J..... Gallagher, F..... }	38 70	15 00	22 50	25 55	65 70	167 45	196 00
Listowel.....	Male, Thos.....	100 00		73 50		17 50	191 00	44 75
London.....	Nash, A. F.....	1,100 00	24 00		258 90	94 65	1,477 55	2,733 25
Napanee.....	Johnson, Wm. (acting)				31 45	2 25	33 70	100 00
Ottawa.....	Roche, H. G.....	1,100 00	540 00	300 00	16 40	66 95	2,023 35	670 50
Owen Sound.....	Graham, W. J.....	200 00		125 00			325 00	132 50
Peterborough.....	Rork, Thos.....	150 00			14 00	5 05	169 05	137 50
Sarnia.....	Hicks, W. H.....	87 33		15 00	15 30	2 15	119 78	261 75
Stratford.....	Rennie, Geo. H.....	200 00			4 95	14 60	219 55	177 75
Toronto.....	{ Johnstone, J. K..... Pape, J..... Whyte, J. A..... Hunter, W. M..... }	3,438 25			5 75	51 00	3,495 00	6,991 00
Ontario.....		9,964 20	789 90	711 50	629 80	580 44	12,675 84	15,869 00
Montreal.....	{ Aubin, A..... O'Flaherty, M. J..... }	2,399 88	368 00	240 00	20 75	134 00	3,162 63	8,013 25
Quebec.....	{ Levasseur, N..... Moreau, A..... }	1,300 00		150 00		51 04	1,501 04	318 75
Sherbrooke.....	Simpson, A. F.....	150 00					150 00	36 00
St. Hyacinthe.....	Benoit, L. V.....	100 00					100 00	97 75
Quebec.....		3,949 88	368 00	390 00	20 75	185 04	4,913 67	8,465 75
Fredericton..	Fowler, Jas. D.....	200 00					200 00	51 50
St. John.....	Wilson, J. E.....	1,100 00			86 96	6 20	1,193 16	505 50
New Brunswick...		1,300 00			86 96	6 20	1,393 16	557 00
Halifax, N.S.....	{ Miller, A..... Munro, H. D..... Ritchie, A. J..... }	1,999 92		307 35	371 18	122 72	2,801 17	496 50
Charlottetown, P.E.I	Bell, J. H.....	357 49				52 43	409 92	130 50
Winnipeg, Man.....	Magness, R.....	300 00			119 25	26 00	445 25	870 25
Nanaimo..	McAloney, J. A.....	100 00					100 00	39 00
New Westminster..	Wolfenden, Wm.....	100 00					100 00	64 00
Vancouver.....	Miller, J. E.....	300 00			82 00	64 90	446 90	220 00
Victoria.....	Jones, R.....	200 00				1 40	201 40	248 00
British Columbia..		700 00			82 00	66 30	848 30	571 00

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APPENDIX E.—*Concluded.*

STATEMENT of Gas Expenditures and Receipts for the Year ended June 30, 1904.

RECAPITULATION.

Provinces.	EXPENDITURES.						Receipts.
	Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	Totals.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Ontario.....	9,964 20	789 90	711 50	629 80	580 44	12,675 84	15,869 00
Quebec.....	3,949 88	368 00	390 00	20 75	185 04	4,913 67	8,465 75
New Brunswick..	1,300 00			86 96	6 20	1,393 16	557 00
Nova Scotia....	1,999 92		307 35	371 18	122 72	2,801 17	496 50
Prince Edward Island.....	357 49				52 43	409 92	130 50
Manitoba.....	300 00			119 25	26 00	445 25	870 25
British Columbia.....	700 00			82 00	66 30	848 30	571 00
General expenses.....					1,356 17	1,356 17	
Printing.....					378 43	378 43	
Stationery.....					157 24	157 24	
Totals.....	18,571 49	1,157 90	1,408 85	1,309 94	2,930 97	25,379 15	26,960 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Barrie—								
July			21·00	0	1			
August			22·60	0	1			
September			20·00	0	1			
October			19·90	0	1			
November			20·10	0	1			
December			19·80	0	1			
January			20·20	0	1			
February			15·10	1	1			
March			20·10	0	1			
April			19·20	0	1			
May			20·80	0	1			
June			21·40	0	1			
				1	12			
Belleville—								
July	21·31	20·81	21·06	0	2			
August	21·30	20·52	20·91	0	2			
September	22·09	21·07	21·58	0	2			
October	20·41	18·06	19·23	0	2			
November	20·73	16·01	18·37	0	2			
December	21·40	20·74	21·07	0	2			
January	21·93	20·65	21·11	0	2			
February	20·65	18·37	19·51	0	2			
March								
April			22·42	0	1			
May			22·00	0	1			
June	21·65	21·08	21·36	0	2			
				0	20			
Deseronto—								
July								
August								
September								
October			19·07	0	1			
November			19·87	0	1			
December			18·80	0	1			
January			20·70	0	1			
February			20·05	0	1			
March	20·70	18·94	19·59	0	2			
April			18·84	0	1			
May			22·00	0	1			
June			18·80	0	1			
				0	10			

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F.

Inspected during the Year ended June 30, 1904.

CUBIC FEET. 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	No test made, main frozen.
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							3	0	3	
							2	0	2	
							1	0	1	
							1	0	1	
							2	0	2	
							21	0	21	
										Instruments out of order.
							1	0	1	
							1	0	1	
							0	1	1	
							1	0	1	
							1	0	1	
							2	1	3	
							0	1	1	
							0	1	1	
							1	0	1	
							7	4	11	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Berlin—								
July			19 11	0	1			
August			19 17	0	1			
September			19 62	0	1			
October			18 88	0	1			
November			19 63	0	1			
December			17 11	0	1			
January			16 31	0	1			
February			17 06	0	1			
March			16 52	0	1			
April			18 99	0	1			
May			20 80	0	1			
June			19 19	0	1			
				0	12			
Brockville—								
July			20 43	0	1			
August			21 24	0	1			
September			20 18	0	1			
October			19 64	0	1			
November			19 86	0	1			
December			18 02	0	1			
January			19 39	0	1			
February			20 26	0	1			
March			18 96	0	1			
April			20 44	0	1			
May			22 00	0	1			
June			20 70	0	1			
				0	12			
Cobourg—								
July			21 10	0	1			
August			17 42	0	1			
September			18 10	0	1			
October			18 24	0	1			
November			17 63	0	1			
December			17 71	0	1			
January								
February			18 06	0	1			
March			17 14	0	1			
April			16 77	0	1			
May			17 15	0	1			
June			17 66	0	1			
				0	11			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Port Hope—								
July			19·20	0	1			
August			19·84	0	1			
September			20·18	0	1			
October			19·23	0	1			
November			17·55	0	1			
December			21·92	0	1			
January			19·19	0	1			
February			19·37	0	1			
March			19·85	0	1			
April			17·79	0	1			
May			18·08	0	1			
June			18·20	0	1			
				0	12			
Cornwall—								
July			18·40	0	1			
August			18·10	0	1			
September			18·10	0	1			
October			18·40	0	1			
November			18·60	0	1			
December			18·10	0	1			
January			17·90	0	1			
February			18·10	0	1			
March			17·90	0	1			
April			17·90	0	1			
May			17·90	0	1			
June			18·05	0	1			
				0	12			
Guelph—								
July			18·89	0	1			
August			19·81	0	1			
September			19·56	0	1			
October			17·81	0	1			
November			18·17	0	1			
December			18·68	0	1			
January			17·34	0	1			
February			19·30	0	1			
March			20·16	0	1			
April			20·00	0	1			
May			19·94	0	1			
June			20·84	0	1			
				0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Hamilton—								
July..	18·56	18·17	18·36	0	2			
August.	18·25	18·08	18·16	0	2			
September.	18·04	18·02	18·03	0	2			
October.	18·24	17·85	18·04	0	2			
November.	18·50	17·79	18·14	0	2			
December.	18·60	17·46	18·03	0	2			
January.	18·29	18·24	18·26	0	2			
February.	17·84	16·78	17·31	0	2			
March.	17·14	17·07	17·10	0	2			
April.	18·02	17·89	17·95	0	2			
May.	18·15	17·25	17·70	0	2			
June.	18·89	17·82	18·35	0	2			
				0	24			
Brantford—								
July.			19·73	0	1			
August.			18·90	0	1			
September.			19·01	0	1			
October.			19·82	0	1			
November.			18·71	0	1			
December.			19·87	0	1			
January.			18·88	0	1			
February.			18·99	0	1			
March.			18·71	0	1			
April.			20·70	0	1			
May.			16·73	0	1			
June.			19·52	0	1			
				0	12			
Dundas—								
July.			19·34	0	1			
August.			19·03	0	1			
September.			18·35	0	1			
October.			18·20	0	1			
November.			19·66	0	1			
December.			19·19	0	1			
January.			18·56	0	1			
February.			16·88	0	1			
March.			16·29	0	1			
April.			18·04	0	1			
May.			18·12	0	1			
June.			19·34	0	1			
				0	12			

F.—*Continued.*

Inspected during the Year ended June 30, 1904.

CUBIC FEET. 35 GRAINS.		AMMONIA PER 100 CUBIC FEET. ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							2	0	2	
							24	0	24	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Galt—								
July.....			19 60	0	1			
August.....			19 02	0	1			
September.....			18 80	0	1			
October.....			20 10	0	1			
November.....			18 02	0	1			
December.....			17 83	0	1			
January.....			18 82	0	1			
February.....			18 02	0	1			
March.....			20 62	0	1			
April.....			20 07	0	1			
May.....			19 62	0	1			
June.....			18 02	0	1			
				0	12			
St. Catharines--								
July.....			20 19	0	1			
August.....			20 12	0	1			
September.....			19 50	0	1			
October.....			19 12	0	1			
November.....			18 50	0	1			
December.....			18 78	0	1			
January.....			18 92	0	1			
February.....			18 59	0	1			
March.....			17 99	0	1			
April.....			19 34	0	1			
May.....			19 28	0	1			
June.....			17 07	0	1			
				0	12			
Kingston--								
July.....			22 10	0	1			
August.....								
September.....								
October.....								
November.....								
December.....			20 37	0	1			
January.....			18 90	0	1			
February.....			19 08	0	1			
March.....								
April.....			19 31	0	1			
May.....	21 14	19 09	20 11	0	2			
June.....	21 54	19 26	20 75	0	2			
				0	9			

SESSIONAL PAPER No. 13

F.—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET— ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	No officer in charge.
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	
							1	0	1	
							0	2	2	
							0	0	0	
							1	0	1	
							0	1	1	
							2	0	2	
							2	0	2	
							6	3	9	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Listowel—								
July.....					Nil.			
August.....			17·44	0	1			
September.....			20·04	0	1			
October.....			22·55	0	1			
November.....			22·55	0	1			
December.....			20·26	0	1			
January.....			19·57	0	1			
February.....			17·26	0	1			
March.....			20·15	0	1			
April.....			17·00	0	1			
May.....			13·49	0	1			
June.....			19·27	0	1			
				0	11			
London—								
July.....	17·62	17·48	17·55	0	2			
August.....	18·83	16·07	17·45	0	2			
September.....	18·75	16·97	17·86	0	3			
October.....	20·91	20·72	20·81	0	2			
November.....	21·46	20·59	21·02	0	2			
December.....	20·41	19·93	20·17	0	2			
January.....	20·41	20·28	20·34	0	2			
February.....	21·05	19·30	20·17	0	2			
March.....	21·02	18·11	19·56	0	2			
April.....	18·25	17·18	17·71	0	2			
May.....	21·13	20·63	20·88	0	2			
June.....	22·53	20·26	21·39	0	2			
				0	25			
Chatham—								
July.....			16·60	0	1			
August.....			18·26	0	1			
September.....			16·00	0	1			
October.....			16·83	0	2			
November.....			16·02	0	2			
December.....			16·21	0	1			
January.....			16·02	0	1			
February.....			16·21	0	1			
March.....			16·21	0	1			
April.....			16·58	0	1			
May.....			17·45	0	1			
June.....			16·50	0	1			
				0	14			

SESSIONAL PAPER No. 13

F—*Continued.*

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET— ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.	
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.		
		Grains.	Grains.	Grains.							
										Nil.	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							11	0		11	
							2	0		2	
							2	0		2	
							3	0		3	
							2	0		2	
							2	0		2	
							2	0		2	
							2	0		2	
							2	0		2	
							2	0		2	
							2	0		2	
							2	0		2	
							25	0		25	
							1	0		1	
							1	0		1	
							1	0		1	
							2	0		2	
							2	0		2	
							1	0		1	
							1	0		1	
							1	0		1	
							1	0		1	
							0	1		1	
							1	0		1	
							1	0		1	
							1	0		1	
							13	1		14	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Ingersoll—								
July.....			17·15	0	1			
August...			12·85	1	1			
September...			18·45	0	1			
October.....			18·50	0	1			
November.....			16·82	0	1			
December.....			22·43	0	1			
January.....			14·73	1	1			
February.....			19·95	0	1			
March.....			16·03	0	1			
April.....			17·41	0	1			
May.....			16·66	0	1			
June.....			14·77	1	1			
				3	12			
St. Thomas—								
July.....			20·09	0	1			
August.....			19·25	0	1			
September.....			16·79	0	1			
October.....			17·25	0	1			
November.....			17·70	0	1			
December.....			16·25	0	1			
January.....			17·17	0	1			
February.....			24·04	0	1			
March.....			16·96	0	1			
April.....			16·12	0	1			
May.....			16·00	0	1			
June.....			16·88	0	1			
				0	12			
Windsor—								
July.....			17·77	0	1			
August.....			19·42	0	1			
September.....			17·47	0	1			
October.....	17·26	17·20	17·23	0	2			
November.....			15·78	1	1			
December.....			16·95	0	1			
January.....			17·65	0	1			
February.....			14·65	1	1			
March.....	18·50	16·98	17·74	0	2			
April.....	21·12	15·96	18·54	1	2			
May.....			18·98	0	1			
June.....	18·82	18·17	18·49	0	2			
				3	16			

SESSIONAL PAPER No. 13

F—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	0	1	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	11	1	12	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	12	0	12	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	2	0	2	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	1	0	1	
.....	2	0	2	
.....	2	0	2	
.....	1	0	1	
.....	2	0	2	
.....	16	0	16	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Woodstock—								
July.....			18·40	0	1			
August.....			18·38	0	1			
September.....			18·33	0	1			
October.....			16·09	0	1			
November.....			15·37	1	1			
December.....			16·22	0	1			
January.....			14·55	1	1			
February.....			17·95	0	1			
March.....			16·82	0	1			
April.....			15·84	1	1			
May.....			17·30	0	1			
June.....			16·79	0	1			
				3	12			
Napanee—								
July.....								
August.....			18·08	0	1			
September.....			14·51	1	1			
October.....			18·37	0	1			
November.....			20·34	0	1			
December.....			19·39	0	1			
January.....			17·40	0	1			
February.....			20·91	0	1			
March.....	29·91	17·56	18·88	0	2			
April.....			20·72	0	1			
May.....			18·52	0	1			
June.....			21·40	0	1			
				1	12			
Ottawa—								
July.....	21·87	21·66	21·76	0	2	14·99	13·82	14·40
August.....	21·69	21·21	21·45	0	2	14·40	14·19	14·29
September.....	21·38	21·05	21·21	0	2	14·39	14·19	14·29
October.....	21·85	21·10	21·47	0	2	14·60	14·30	14·45
November.....	21·36	21·30	21·33	0	2	14·52	14·20	14·36
December.....	21·30	21·10	21·20	0	2	14·58	14·30	14·42
January.....	21·61	21·22	21·41	0	2	14·81	14·32	14·56
February.....	19·90	18·41	19·15	0	2	15·03	14·59	14·81
March.....	18·99	18·05	18·52	0	2	14·75	14·44	14·59
April.....	19·03	17·05	18·54	0	2	14·59	13·82	14·20
May.....	18·10	17·90	18·00	0	2	14·92	14·29	14·60
June.....	17·73	17·54	17·63	0	2	14·70	14·36	14·53
				0	24			

SESSIONAL PAPER No. 13

F—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							0	1	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							11	1	12	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							0	1	1	
							0	1	1	
							0	1	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							8	3	11	
0	2				0	2	2	0	2	
0	2				0	2	2	0	2	
0	2				0	2	2	0	2	
0	2				0	2	2	0	2	
0	2				0	2	2	0	2	
0	2				0	2	2	0	2	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	2				0	2	1	0	1	
0	24				0	24	17	0	17,	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE.		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains
Owen Sound—								
July..			22·00	0	1			
August.			22·90	0	1			
September.			22·02	0	1			
October			23·10	0	1			
November.			21·97	0	1			
December			21·86	0	1			
January.			22·30	0	1			
February.			22·09	0	1			
March			21·07	0	1			
April			21·06	0	1			
May.			22·00	0	1			
June ...			22 15	0	1			
				0	12			
Peterborough—								
July....	22·50	18·00	20·25	0	2			
August.	19·25	18·80	19·02	0	2			
September.	20·40	20·00	20·20	0	2			
October	19·00	18·50	18·75	0	2			
November	20·90	20·00	20·45	0	2			
December ..	18·25	15·00	16·63	1	2			
January	19·20	17·10	18·15	0	2			
February	18·40	17·30	17·85	0	2			
March.	19·20	9·25	14·15	2	3			
April ..	19·00	17·10	18·05	0	2			
May	17·40	17·20	17·30	0	2			
June..	19·30	19·00	19·15	0	2			
				3	25			
Sarnia—								
July.....			21·00	0	1			
August.			20·00	0	1			
September.			21·00	0	1			
October			21·50	0	1			
November			21·10	0	1			
December			21·00	0	1			
January			18·80	0	1			
February			19·50	0	1			
March.....								
April ...								
May			20·32	0	1			
June..			19·50	0	1			
				0	10			

F—Continued.

Inspected during the Year ended June 30, 1904.

[illegible]

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Stratford—								
July.....			17·17	0	1			
August.....			17·24	0	1			
September.....			17·17	0	1			
October.....			16·67	0	1			
November.....			15·05	1	1			
December.....								
January.....			16·17	0	1			
February.....			16·74	0	1			
March.....			16·04	0	1			
April.....			16·65	0	1			
May.....			16·41	0	1			
June.....			16·97	0	1			
				1	11			
Toronto—								
July.....	20·31	19·41	19·90	0	8	17·08	16·27	16·67
August.....	20·31	19·26	19·34	0	9	17·02	15·67	16·34
September.....	19·26	17·77	18·66	0	9	15·47	14·60	15·03
October.....	19·65	17·56	18·65	0	9	19·51	16·81	18·16
November.....	18·52	16·60	17·52	0	8	15·50	11·62	13·56
December.....	19·44	18·11	18·76	0	9	18·15	17·98	18·06
January.....	18·91	17·29	18·20	0	9	17·12	15·67	16·39
February.....	18·60	17·96	18·27	0	8	19·63	16·99	18·31
March.....	19·70	17·98	18·85	0	9	20·19	16·75	18·47
April.....	16·97	18·74	19·37	0	9	18·15	16·61	17·38
May.....	19·91	18·36	19·50	0	8	20·88	15·06	17·97
June.....	20·07	18·51	19·33	0	9	22·43	16·68	19·55
				0	104			
Montreal—								
July.....	20·22	17·64	19·22	0	8	24·68	17·79	21·23
August.....	20·99	16·25	18·13	0	9	25·38	15·34	20·36
September.....	20·01	17·59	18·60	0	9	24·48	20·88	22·68
October.....	20·78	17·40	18·88	0	9	32·96	30·11	31·50
November.....	18·17	16·81	17·52	0	8	28·43	22·27	25·35
December.....	17·39	16·13	16·71	0	9	20·72	20·03	20·37
January.....	17·89	16·06	17·12	0	9	30·87	22·42	26·64
February.....	18·07	16·07	16·70	0	8	31·28	23·56	27·42
March.....	18·04	16·01	16·59	0	9	24·77	12·07	18·42
April.....	17·99	16·03	16·71	0	9	28·09	27·15	27·62
May.....	17·92	16·61	17·09	0	9	31·92	31·53	31·71
June.....	19·67	17·57	18·28	0	8	33·17	32·08	32·62
				0	104			

SESSIONAL PAPER No. 13

F—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	No test for illumi- nating power due to leak in photometer.
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							0	0	0	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							11	0	11	
0	2	1.23	0.98	1.10	0	2	8	0	8	
0	2	0.87	0.77	0.82	0	2	9	0	9	
0	2	0.76	0.69	0.72	0	2	9	0	9	
0	2	1.26	0.86	1.06	0	2	9	0	9	
0	2	0.61	0.40	0.50	0	2	8	0	8	
0	2	1.06	0.66	0.86	0	2	9	0	9	
0	2	0.88	0.26	0.57	0	2	9	0	9	
0	2	1.27	1.18	1.22	0	2	8	0	8	
0	2	1.32	0.76	1.04	0	2	9	0	9	
0	2	0.65	0.40	0.52	0	2	9	0	9	
0	2	1.36	0.24	0.80	0	2	8	0	8	
0	2	1.22	0.31	0.76	0	2	9	0	9	
0	24				0	24	104	0	104	
0	2	0.00	0.00	0.00	0	2	12	0	12	
0	2	0.25	0.00	0.12	0	2	14	0	14	
0	2	0.50	0.00	0.25	0	2	14	0	14	
0	2	0.00	0.00	0.00	0	2	14	0	14	
0	2	0.00	0.00	0.00	0	2	12	0	12	
0	2	3.11	0.00	1.55	0	2	9	0	9	
0	2	0.00	0.00	0.00	0	2	13	0	13	
0	2	0.00	0.00	0.00	0	2	12	0	12	
0	2	0.00	0.00	0.00	0	2	14	0	14	
0	2	0.00	0.00	0.00	0	2	13	0	13	
0	2	0.00	0.00	0.00	0	2	13	0	13	
0	2	0.00	0.00	0.00	0	2	12	0	12	
0	24				0	24	152	0	152	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas.

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE.		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average.
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Quebec—								
July			17·90	0	1	21·77	16·02	18·89
August			17·64	0	1	16·75	13·93	15·34
September			17·77	0	1	19·55	18·59	19·07
October			18·01	0	1	18·78	14·43	16·60
November			18·04	0	1	18·54	16·88	17·71
December			16·23	0	1	13·94	13·85	13·65
January			17·36	0	1	18·41	17·60	18·00
February			17·05	0	1	15·07	12·85	13·96
March			16·96	0	1	16·65	11·77	14·21
April			17·90	0	1	21·18	17·25	19·21
May			18·07	0	1	22·55	17·79	20·17
June			17·94	0	1	19·93	13·99	16·96
				0	12			
Sherbrooke—								
July			18·93	0	1			
August			18·98	0	1			
September			19·42	0	1			
October			19·11	0	1			
November			17·04	0	1			
December			17·26	0	1			
January			18·22	0	1			
February			16·51	0	1			
March			16·69	0	1			
April			17·55	0	1			
May			17·24	0	1			
June			17·80	0	1			
				0	12			
St. Hyacinthe—								
July			18·59	0	1			
August			18·49	0	1			
September			18·75	0	1			
October			18·68	0	1			
November			18·47	0	1			
December			18·35	0	1			
January			18·42	0	1			
February			18·63	0	1			
March			18·96	0	1			
April			18·59	0	1			
May			18·32	0	1			
June			18·47	0	1			
				0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Fredericton—								
July.....	18·31	17·28	17·81	0	5	.....	.....	.....
August.....	17·91	17·37	17·66	0	4	.....	.....	.....
September.....	17·45	17·06	17·21	0	4	.....	.....	.....
October ..	17·82	15·63	16·94	1	5	.....	.....	.....
November.....	17·47	16·82	17·21	0	5	.....	.....	.....
December.....	17·86	16·69	17·36	0	5	.....	.....	.....
January.....	17·42	16·90	17·19	0	6	.....	.....	.....
February.....	18·77	16·36	17·42	0	5	.....	.....	.....
March.....	17·88	17·21	17·51	0	5	.....	.....	.....
April.....	17·90	16·69	17·35	0	5	.....	.....	.....
May.....	18·31	17·38	17·82	0	5	.....	.....	.....
June.....	18·31	17·84	18·13	0	5	.....	.....	.....
				1	59			
St. John—								
July..	17·31	16·66	17·03	0	5	28·00	26·00	27·02
August.....	17·10	16·84	16·91	0	5	25·49	25·13	25·31
September.....	16·73	16·19	16·50	0	5	23·34	21·09	22·21
October.....	18·04	16·20	17·15	0	6	26·43	24·87	25·65
November ..	17·17	16·58	17·75	0	5	26·00	20·42	23·21
December ..	18·13	16·86	17·74	0	5	23·34	17·19	20·26
January.....	17·89	16·28	17·11	0	4	26·88	22·76	24·82
February ..	17·71	16·82	17·19	0	5	30·97	27·08	29·04
March.....	17·64	16·13	17·01	0	5	28·58	26·62	27·60
April	17·49	16·13	16·95	0	5	28·98	23·24	26·11
May.....	17·20	16·59	16·92	0	4	25·23	19·51	22·37
June.....	18·10	17·06	17·61	0	4	23·36	20·67	22·01
				0	58			
Moncton—								
July.....			17·59	0	1	.....	.....	.....
August.....			18·90	0	1	.....	.....	.....
September.....			17·97	0	1	.....	.....	.....
October.....			17·56	0	1	.....	.....	.....
November ..			20·28	0	1	.....	.....	.....
December.....			18·62	0	1	.....	.....	.....
January.....			19·24	0	1	.....	.....	.....
February.....			18·80	0	1	.....	.....	.....
March			18·93	0	1	.....	.....	.....
April.....			17·60	0	1	.....	.....	.....
May.....			19·02	0	1	.....	.....	.....
June			19·12	0	1	.....	.....	.....
				0	12			

SESSIONAL PAPER No. 13

F.—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							5	0	5	
							4	0	4	
							4	0	4	
							3	2	5	
							5	0	5	
							5	0	5	
							6	0	6	
							4	1	5	
							5	0	5	
							5	0	5	
							5	0	5	
							5	0	5	
							56	3	59	
0	2	0·87	0·50	0·68	0	2	5	0	5	
0	2	1·27	1·02	1·04	0	2	5	0	5	
0	2	1·31	1·11	1·20	0	2	5	0	5	
0	2	3·33	1·28	2·30	0	2	6	0	6	
0	2	1·75	1·02	1·38	0	2	5	0	5	
0	2	1·26	0·00	0·63	0	2	5	0	5	
0	2	1·09	0·00	0·54	0	2	4	0	4	
0	2	1·23	0·08	1·01	0	2	5	0	5	
0	2	1·53	1·16	1·34	0	2	5	0	5	
0	2	0·00	0·00	0·00	0	2	5	0	5	
0	2	1·06	0·00	0·53	0	2	4	0	4	
0	2	1·42	1·21	1·31	0	2	4	0	4	
0	24				0	24	58	0	58	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	6	1	
							1	0	1	
							1	0	1	
							12	0	12	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE		
	Highest.	Lowest.	Average.	No. of times be- low standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Halifax—								
July			17·59	0	1			13·73
August			17·71	0	1			17·02
September			17·26	0	1			15·64
October			18·19	0	1			15·20
November			17·03	0	1			11·46
December			18·41	0	1			12·63
January			18·15	0	1			13·15
February			18·24	0	1			13·05
March			17·83	0	1			11·53
April			17·96	0	1			11·42
May			17·50	0	1			9·68
June			17·94	0	1			11·22
				0	12			
Pictou—								
July			18·81	0	1			
August			18·10	0	1			
September			18·62	0	1			
October			18·68	0	1			
November			16·64	0	1			
December			17·10	0	1			
January			17·28	0	1			
February			18·10	0	1			
March			18·15	0	1			
April			19·25	0	1			
May			19·34	0	1			
June			18·83	0	1			
				0	12			
Yarmouth—								
July			17·40	0	1			
August			17·41	0	1			
September			17·41	0	1			
October			18·57	0	1			
November			17·93	0	1			
December			17·48	0	1			
January			17·70	0	1			
February			16·39	0	1			
March			18·10	0	1			
April			17·55	0	1			
May			17·60	0	1			
June			17·64	0	1			
				0	12			

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES.	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
Charlottetown—								
July.....	17·38	16·00	16·69	0	2			
August.....			18·18	0	1			
September.....			18·69	0	1			
October.....			18·17	0	1			
November.....			18·29	0	1			
December.....			18·24	0	1			
January.....	22·00	21·32	21·66	0	2			
February.....	23·37	16·83	20·10	0	2			
March.....			15·82	0	1			
April.....			21·26	0	1			
May.....	19·25	17·44	18·34	0	2			
June.....	18·90	17·37	18·13	0	2			
				0	17			
Winnipeg—								
July.....			17·19	0	1			
August.....			18·57	0	1			
September.....			20·26	0	1			
October.....			18·57	0	1			
November.....			18·72	0	1			
December.....			16·91	0	1			
January.....			18·66	0	1			
February.....			20·63	0	1			
March.....			20·00	0	1			
April.....			21·18	0	1			
May.....			19·00	0	1			
June.....			19·73	0	1			
				0	12			
Nanaimo—								
July.....			18·37	0	1			
August.....			18·63	0	1			
September.....			17·69	0	1			
October.....			18·61	0	1			
November.....			19·80	0	1			
December.....			18·26	0	1			
January.....			18·24	0	1			
February.....			18·29	0	1			
March.....			18·06	0	1			
April.....			19·60	0	1			
May.....			18·28	0	1			
June.....			18·07	0	1			
				0	12			

SESSIONAL PAPER No. 13

F—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							2	0	2	
							2	0	2	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							2	0	2	
							2	0	2	
							1	0	1	
							1	0	1	
							2	0	2	
							2	0	2	
							18	0	18	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							1	0	1	
							12	0	12	

APPENDIX

RETURN of the Illuminating Power and Purity of Gas

INSPECTION OFFICES,	ILLUMINATING POWER—STANDARD, 16 CANDLES.					SULPHUR PER 100 ALLOWANCE,		
	Highest.	Lowest.	Average.	No. of times be- low Standard.	No. of Tests.	Highest	Lowest.	Average
	Candles.	Candles.	Candles.			Grains.	Grains.	Grains.
New Westminster—								
July.....			19·23	0	1			
August.....			19·03	0	1			
September.....			18·95	0	1			
October.....			18·84	0	1			
November.....			18·78	0	1			
December.....			19·19	0	1			
January.....			19·22	0	1			
February.....			19·59	0	1			
March.....			18·64	0	1			
April.....			19·00	0	1			
May.....			19·38	0	1			
June.....			16·93	0	1			
				0	12			
Vancouver—								
July.. ..			18·24	0	1			
August.....			18·36	0	1			
September.....			18·28	0	1			
October.....			17·80	0	1			
November.....			18·10	0	1			
December.....			18·42	0	1			
January.....			17·89	0	1			
February.....			17·75	0	1			
March.....			17·01	0	1			
April.....			17·30	0	1			
May.....			17·35	0	1			
June.....			17·70	0	1			
				0	12			
Victoria--								
July.. ..			18·00	0	1			
August.....			17·74	0	1			
September.....			17·38	0	1			
October.....								
November.....			17·94	0	1			
December.....			18·02	0	1			
January.....			18·07	0	1			
February.....			18·10	0	1			
March.....			18·17	0	1			
April.....			18·24	0	1			
May.....			18·12	0	1			
June.....			18·00	0	1			
				0	11			

SESSIONAL PAPER No. 13

F—Continued.

Inspected during the Year ended June 30, 1904.

CUBIC FEET— 35 GRAINS.		AMMONIA PER 100 CUBIC FEET—ALLOWANCE, 4 GRAINS.					SULPHURETTED HYDROGEN.			REMARKS.
No. of times in excess of allow- ance.	No. of Tests.	Highest.	Lowest.	Average.	No. of times in excess of allow- ance.	No. of Tests.	No. of times ab- sent.	No. of times pre- sent.	No. of Tests.	
		Grains.	Grains.	Grains.						
							1	0	1	
							1	0	1	
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W. J. GERALD,
Deputy Minister.

APPENDIX G.

STATEMENT of Gas Meters presented for Verification, Verified and Rejected during the Year ended June 30, 1904.

INSPECTION OFFICES.	Presented for Verification.	Kind.		Verified as coming within the Error tolerated by Law.			Rejected.			Totals, Verified and Rejected.	
		Wet.	Dry.	Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Verified.	Rejected.
Barrie.....	30		30	.....	14	16	.....	..	.....	30	.....
Belleville.....	71		71	12	14	45	.....	.....	.....	71	.....
Berlin.....	197		197	2	91	93	...	11	.....	186	11
Brockville.....	346		346	86	102	158	.....	.....	.....	346	.....
Cobourg.....	57		57	4	36	15	.....	1	1	55	2
Cornwall.....	23		23	7	5	11	.....	.....	.....	23	.....
Guelph.....	227		227	2	58	167	.....	.....	.....	227	.....
Hamilton.....	2,400		2,400	482	324	1,128	90	73	303	1,934	466
Kingston.....	120		120	10	36	69	.....	1	4	115	5
Listowel.....	10		10	3	2	3	.....	2	.....	8	2
London.....	2,421		2,421	553	521	1,309	3	27	8	2,383	38
Napanee.....	68		68	18	23	18	1	7	1	59	9
Ottawa.....	410	1	409	30	34	342	.....	4	.....	406	4
Owen Sound.....	100		100	99	.....	1	.....	.....	.....	100	.....
Peterborough.....	101		101	43	7	51	.....	.....	.....	101	.....
Sarnia.....	227		227	107	10	103	.....	2	5	220	7
Stratford.....	163		163	44	60	53	4	1	1	157	6
Toronto.....	6,666		6,666	1,120	1,953	3,563	14	14	2	6,636	30
Montreal.....	8,686		8,686	1,462	4,134	2,965	21	99	5	8,561	125
Quebec.....	129		129	30	28	69	.....	1	1	127	2
Sherbrooke.....							.....	.....	.....
St. Hyacinthe.....	74		74	49	9	16	.....	.....	.....	74	.....
Fredericton.....	9		9	.....	.....	9	.....	.....	.....	9	.....
St. John.....	320		320	123	21	171	.....	1	4	315	5
Halifax.....	241		241	216	12	13	.....	.....	.....	241	.....
Charlottetown.....	90		90	11	21	30	19	4	5	62	28
Winnipeg.....	738		738	323	21	394	.....	.....	.....	738	.....
Nanaimo.....	2		2	2	.....	.....	.....	.....	.....	2	.....
New Westminster.....	19		19	...	7	12	.....	.....	.....	19	.....
Vancouver.....	193		193	52	50	91	...	...	...	193	.....
Victoria.....	151		151	34	48	69	.....	.....	.....	151	.....
Totals.....	24,289	1	24,288	4,924	7,641	10,984	152	248	340	23,549	740

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX H

STATEMENT of Electric Light Expenditures and Receipts for the Year ended June 30, 1904.

Districts.	Inspectors.	EXPENDITURES.					RECEIPTS.	
		Salaries.	Special Assist- ance.	Travel- ling Expen- ses.	Sundries.	Totals.	Registra- tion Fees.	Inspection Fees.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts	\$ cts.	\$ cts.
Belleville	Johnson, Wm			294 01	10 50	304 51	542 50	399 75
Hamilton	McPhie, D			107 60	5 20	112 80	295 00	1,120 50
London	Nash, A. F.			165 50	1 40	166 90	557 50	899 75
Ottawa	Roche, H. G			81 40	12 40	93 80	355 00	1,814 50
Toronto	Johnstone, J. K			248 95	11 99	260 94	785 00	3,380 25
	Ontario			897 46	41 49	938 95	2,535 00	7,614 75
Montreal	Aubin, A.		364 00	20 65	11 57	396 22	150 00	3,259 50
Quebec	Levasseur, N.			10 41	30 65	41 06	165 00	907 50
Sherbrooke	Simpson, A F			67 95	4 75	72 70	180 00	51 50
St. Hyacinthe	Provost, J. E.	300 00		45 15	0 55	345 70	135 00	110 75
Three Rivers	Dufresne, J. U	500 00		61 25	4 70	565 95	60 00	68 25
	Quebec	800 00	364 00	205 41	52 22	1,421 63	690 00	4,397 50
St. John, N.B.	Wilson, J. E			174 83	8 54	183 37	165 00	1,733 50
Halifax, N.S.	Miller, A.			197 90	2 75	200 65	365 00	801 75
Charlottetown. P.E.I.	Bell, J. H			14 45	20 36	34 81	40 00	160 25
Winnipeg, M'a	Magness, R.				11 65	11 65	270 00	1,596 75
Vancouver	Miller, J. E						230 00	1,823 50
Victoria	Jones, R.			9 45	10 60	20 05	65 00	695 75
	Br. Columbia			9 45	10 60	20 05	295 00	2,519 25
Dawson							75 00	

RECAPITULATION.

Ontario			897 46	41 14	938 95	2,535 00	7,614 75
Quebec	800 00	364 00	205 41	52 22	1,421 63	690 00	4,397 50
New Brunswick			174 83	8 54	183 37	165 00	1,733 50
Nova Scotia			197 90	2 75	200 65	365 00	801 75
Prince Edward Island			14 45	20 36	34 81	40 00	160 25
Manitoba				11 65	11 65	270 00	1,596 75
British Columbia			9 45	10 60	20 05	295 00	2,519 25
Dawson, Yukon						75 00	
Chief Electrical Engineer	3,131 12		91 11	171 29	3,393 52		
General				1,679 01	1,679 01		
Printing				123 62	123 62		
Stationery				39 74	39 74		
Totals	3,931 12	364 00	1,590 61	2,160 92	8,047 00	4,435 00	18,823 75

N.B.—Refund of \$1.00 to be deducted from Registration Fees. (See statement No. 16.)

APPENDIX I.

STATEMENT showing the number of Electric Light Meters Verified, Rejected, and Verified after first Rejection, in each Inspection District, for the Fiscal Year ended June 30, 1904.

Districts.	Number presented.	Verified as within the error tolerated by law.			Rejected.			Verified after first Rejection.		
		Correct.	Fast.	Slow.	Unsound.	Fast.	Slow.	Correct.	Fast.	Slow.
Belleville	315	132	67	116						
Hamilton	810	263	238	306	2		1			
London	795	261	270	261		2	1			
Ottawa	2,135	441	231	1,460	2		1			
Toronto	2,308	573	946	778		9	2			
Montreal	2,702	1,683	868	124	5	5	17			
Quebec	997	329	634	31					1	2
Sherbrooke	41	10	16	14		1				
St. Hyacinthe	99	98			1					
Three Rivers	39	12	13	14						
St. John	1,052	455	309	280		2	3			3
Halifax	611	551	23	22	5	3	5	2		
Charlottetown	158	52	67	38	1					
Winnipeg	1,320	923	151	246						
Vancouver	1,392	362	255	775						
Victoria	802	371	192	239						
Totals	15,576	6,516	4,280	4,704	16	22	30	2	1	5

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 19, 1904.

APPENDIX J.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, during the Year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.			Regis- tration Fees.	Totals.
					Arc.	Incan- descent.	Totals.		
Belleville.....	Marmora Electric Co	1	C. I. R., Belleville ..	1903-1904.	.....	599	599	\$ 10 00	\$ cts.
	Steinhoff & Gordon, Tweed.....	2	" ..	" ..	.....	900	900	10 00	
	Town of Picton.....	3	" ..	" ..	66	3,000	3,660	25 00	
	Trenton Electric and Water Co. (Ltd.).....	4	" ..	" ..	75	7,854	8,604	25 00	
	Frankford Electric Light Co. (Ltd.).....	5	" ..	" ..	.....	200	200	5 00	
	M. P. Davis, Mille Roches.....	1	Cornwall ..	1903-1904.	230	596	2,896	25 00	
	Vankleek Hill Electric Co. (Ltd.).....	2	" ..	" ..	.....	1,225	1,225	10 00	
	Stormont Electric Light and Power Co., Cornwall	3	" ..	" ..	14	1,460	1,600	10 00	
	Corporation of the Town of Alexandria.....	4	" ..	" ..	.....	935	935	10 00	
	Kingston Light, Heat and Power Co.	1	Kingston.....	1903-1904.	115	2,900	4,050	25 00	
	Benjamin Manufacturing Co. of Yarker (Ltd.)	2	" ..	" ..	.....	200	200	5 00	
	A. A. Connolly, Yarker.....	3	" ..	" ..	.....	125	125	5 00	
	Napanee Water and Electric Light Co. (Ltd.) ..	4	" ..	" ..	24	1,605	1,845	25 00	
	Fenelon Falls Electric Light Co. (Ltd.)	1	Peterborough ..	1903-1904.	.....	800	800	10 00	
	Light, Heat and Power Co. of Lindsay (Ltd.) ..	2	" ..	" ..	.....	7,000	7,000	25 00	
	Port Hope Electric Light and Power Co. (Ltd.) ..	3	" ..	" ..	36	1,100	1,460	10 00	
	Cobourg Water and Electric Co. (Ltd.).....	4	" ..	" ..	25	4,000	4,250	25 00	
	Colborne Electric Light Co.	5	" ..	" ..	26	770	970	10 00	
	Brighton Electric Light Co.	6	" ..	" ..	.....	550	550	10 00	
	D. J. Galbraith, Newcastle.....	7	" ..	" ..	.....	400	400	5 00	
	Peterborough Light and Power Co. (Ltd.).....	8	" ..	" ..	125	4,000	5,250	25 00	
	Water Works and Electric Light Commission, Campbellford...	9	" ..	" ..	35	2,140	2,490	25 00	
	Bowmanville Electric Light Co. (Ltd.).....	10	" ..	" ..	17	1,398	1,568	10 00	
	Otonabee Power Co. (Ltd.).....	11	" ..	" ..	.....	500	500	5 00	
	H. W. Foulds & Co., Hastings	12	" ..	" ..	12	500	620	10 00	
	W. C. Harrison, Norwood	13	" ..	" ..	17	500	670	10 00	
	Belmont Gold Mine (Ltd.) Cordova	14	" ..	" ..	.....	50	50	5 00	
	Lakefield Light and Power Co.	15	" ..	" ..	8	350	430	5 00	
	James Pickering, Millbrook.....	16	" ..	" ..	6	413	473	5 00	
	Morrisburg Electric Light and Power Works (Municipal).....	1	C. I. R., Prescott.....	1903-1904.	.....	2,500	2,500	25 00	
	Cardinal Electric Light Co. (Ltd.).....	2	" ..	" ..	.....	1,300	1,300	10 00	

APPENDIX J.—Continued.
STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, during the Year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.		Regis- tration Fees.	Totals.
					Arc.	Incan- descent.		
Belleville—Con.	A. S. Bowen & Sons, Kemptville	3	C. I. R., Prescott	1903-1904.	.....	1,000	\$ 10 00	\$ cts.
	Merrickville Electric Light and Power Co.	4	" "	" "	1	422	5 00	
	Gananoque Electric Light and Water Supply Co. (Ltd.) ..	5	" "	" "	21	1,000	10 00	
	Water and Light Commissioners, Prescott	6	" "	" "	9	2,488	25 00	
	Brockville Light and Power Department ..	7	" "	" "	66	4,000	25 00	
	Municipality of the Village of Iroquois	8	" "	" "	13	1,054	10 00	
	International Buckle Co. (Ltd.) Westport	9	" "	(1)	.....	337	7 50	
	Eager, Sanderson Co. (Ltd.) Winchester	10	" "	(2)	.....	700	30 00	
								542 50
	Tilsonburg Electric Light Works	1	Brantford	1903-1904.	5	1,200	10 00	
Hamilton	Herbert Webster, Norwich	2	" " .....	" "	.....	794	10 00	
	James Munro, Embro	3	" " .....	" "	.....	407	5 00	
	Woodstock Water and Light System	4	" "	" "	98	2,600	25 00	
	Brantford Electric Operating Co., Ltd.	5	" "	" "	175	10,000	25 00	
	Simcoe Gas and Water Co. (Ltd.)	6	" "	" "	30	.....	5 00	
	Brantford Street Railway Co.	7	" " .....	" "	.....	200	5 00	
	Corporation of the Town of Paris	8	" "	" "	26	900	10 00	
	Ingersoll Electric Power and Light Co.	9	" "	" "	37	1,850	25 00	
	Mrs. Collina Freure, Port Rowan	10	" "	" "	11	150	5 00	
	H. W. Ansley, Port Dover	11	" "	" "	8	200	5 00	
	Hamilton Electric Light and Power Co., Ltd.	1	C.I.R., Hamilton. . .	1903-1904.	750	45,000	25 00	
	Hamilton Cataract Power, Light and Traction Co., Ltd.	2	" " .....	" "	.....	250	5 00	
	Electric Power and Manufacturing Co., Hamilton ..	3	" " .....	" "	.....	200	5 00	
	Dundas Electric Co., Ltd.	4	" "	" "	6	940	10 00	
	Maple Leaf Rubber Co., Ltd., P. Dalhousie ..	1	C.I.R., St. Catharines..	1903-1904.	3	583	10 00	
	Corporation of the Town of Thorold	2	" "	" "	26	1,277	10 00	
	Dunnville Electric Light Company., Ltd.	3	" "	" "	15	1,266	10 00	
	Lincoln Electric Light and Power Co., Ltd.	4	" "	" "	88	6,100	25 00	
	Welland Electric Light Co.	5	" "	" "	20	350	10 00	
	Corporation of the Town of Niagara ..	6	" " .....	" "	.....	750	10 00	
	Corporation of the Town of Niagara Falls	7	" "	" "	58	4,000	25 00	
	Merriton Electric Light Co.	8	" "	" "	22	800	10 00	

(1) For eighteen months ending June 30, 1904.
(2) For three years ending June 30, 1904.

London.....	Hamilton Cataract P'wr L'ht and Tract'n Co., Ltd., Beamsville	9	"	"	"	425	425	5 00
	Grimsby Electric Plant.....	10	"	"	"	430	430	5 00
	London Electric Co., Ltd.....	1	C. I. R., London.....	1903-1904.	400	27,500	31,500	25 00
	Cook & Sons, Lucan.....	2	"	"	.....	480	480	5 00
	West Lorne Electric Light Co., Ltd.....	3	"	"	5	305	305	5 00
	Alvinston Electric Light Plant.....	4	"	"	13	200	330	5 00
	H. C. Baird & Son, Park Hill.....	5	"	"	12	900	1,020	10 00
	Sarnia Gas and Electric Light Co.....	6	"	"	800	1,700	9,700	25 00
	St. Thomas Gas Co.....	7	"	"	110	2,000	3,100	25 00
	Hamilton & Prout, Forest.....	8	"	"	12	450	570	10 00
	Corporation of the Town of Strathroy.....	9	"	"	29	2,000	2,290	25 00
	Petrolia Electric Light, Heat and Power Co., Ltd.....	10	"	"	41	2,735	3,145	25 00
	Bella A. Gordon, Glencoe.....	11	"	"	22	400	620	10 00
	Dutton Electric Light Co., Ltd.....	12	"	"	4	600	640	10 00
	Town of Aylmer Electric Department.....	13	"	"	12	1,000	1,120	10 00
	Power Equipment Co. of Ontario, Ltd., London.....	14	"	"	14	1,200	1,340	10 00
	Watford Electric Light Plant.....	15	"	"	14	215	355	5 00
	Corporation of the Town of Goderich.....	1	C. I. R., Stratford.....	1903-1904.	34	2,500	2,840	25 00
	J. A. Williams & Co., Zurich.....	2	"	"	.....	280	280	5 00
	Stratford Gas Co.....	3	"	"	89	3,500	4,390	25 00
	Palmerston Electric Light Co.....	4	"	"	4	450	490	5 00
	J. G. Field, Tavistock.....	5	"	"	.....	460	460	5 00
	Corporation of the Town of Mitchell.....	6	"	"	27	750	1,020	10 00
	Corporation of the Town of St. Mary's.....	7	"	"	34	1,650	1,990	10 00
	Thomas Welsh, Hensall.....	8	"	"	1	849	859	10 00
	Exeter Electric Light Co.....	9	"	"	11	900	1,010	10 00
	Searforth Electric Light, Heat and Power Co., Ltd.....	10	"	"	42	1,400	1,820	10 00
	Clinton Electric Light Co.....	11	"	"	14	1,000	1,140	10 00
	Listowel Gas and Electric Light Co., Ltd.....	12	"	"	.....	25	25	5 00
	C. Reis, Wroxeter.....	13	"	"	.....	365	365	5 00
	Blyth Electric Light Co.....	14	"	"	7	300	370	5 00
	Wingham Electric Light Co.....	15	"	"	50	2,500	3,000	25 00
	Brussels Electric Light Co.....	16	"	"	9	450	540	10 00
	Hiram Walker & Sons, Walkerville.....	1	C. I. R., Windsor.....	1903-1904.	14	1,690	1,830	25 00
	People's Electric Co., Windsor.....	2	"	"	9	7,250	7,340	25 00
	Kingsville Electric Light Co.....	3	"	"	.....	900	900	10 00
	Corporation of the Town of Dresden.....	4	"	"	.....	900	900	10 00
	Corporation of the Town of Bothwell.....	5	"	"	15	350	500	5 00
	James Galloway, Thamesville.....	6	"	"	.....	600	600	10 00
	Leamington Electric Light Co., Ltd.....	7	"	"	17	1,500	1,670	10 00
	Chatham Gas Co., Ltd.....	8	"	"	18	5,182	5,362	25 00
	A. F. Nelson, Tilbury.....	9	"	"	12	375	495	5 00
	Ridgetown Electric Light Plant.....	10	"	"	10	800	900	10 00
	Chs. Enos Naylor, Essex.....	11	"	"	8	700	780	10 00
	Corporation of the Town of Blenheim.....	12	"	"	14	850	990	10 00
	Amherstburg Electric Light, Heat and Power Co., Ltd.....	13	"	"	.....	900	900	10 00
	Wallaceburg Electric Light Co., Ltd.....	14	"	"	21	1,400	1,610	10 00
	Walter Brush Grubb, Harrow.....	15	"	"	.....	200	290	2 50

(3) For six months ending June 30, 1904.

295 00

557 50

APPENDIX J—Continued.

STATEMENT showing the Electric Eight Companies registered under the Electric Light Inspection Act, during the Year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate Year.	NUMBER OF LAMPS.		Regis- tration Fees.	Totals.
					Arc.	Incan- descent.		
Ottawa.....	Ottawa Electric Co	1	C. I. ., Ottawa	1903-1904.	887	114,133	123,003	\$ 25 00
	Albert MacLaren, Buckingham	2	" "	"	26	1,950	2,210	25 00
	Consumers Electric Co., Ltd., Ottawa	3	" "	"	82	12,424	13,244	25 00
	Deschenes Electric Co., Ltd., Ottawa	4	" "	"	...	2,500	2,500	25 00
	Hull Electric Co	5	" "	"	20	3,000	3,200	25 00
	Renfrew Power Co., Ltd.	1	C. I. R., Perth	1903-1904.	...	3,000	3,000	25 00
	Renfrew Electric Co., Ltd.	2	" "	"	8	1,360	1,440	10 00
	Citizens' Electric Co., Smith's Falls	3	" "	"	...	1,200	1,220	10 00
	Star Electric Co., Eganville	4	" "	"	...	500	500	5 00
	Sturgeon Falls Electric Light and Power Co., Ltd.	5	" "	"	...	660	660	10 00
	Pembroke Electric Light Co., Ltd.	6	" "	"	21	3,200	3,410	25 00
	Carleton Place Electric Light Co	7	" "	"	30	1,675	1,975	10 00
	Smith's Falls Electric Power Co., Ltd	8	" "	"	47	3,000	3,470	25 00
	Pakenham Electric Light Co	9	" "	"	...	400	400	5 00
	Arnprior Electric Light and Power Co., Ltd	10	" "	"	...	3,300	3,300	25 00
	Canadian Copper Co., Copper Cliff	11	" "	"	33	1,030	1,360	10 00
	Perth Electric Light Co	12	" "	"	40	...	40	5 00
Toronto	John Bourke, North Bay	13	" "	"	17	1,500	1,670	10 00
	Corporation of the Town of Almonte	14	" "	"	16	1,400	1,560	10 00
	Mattawa Electric Light and Power Co., Ltd	15	" "	"	14	1,096	1,236	10 00
	Corporation of the Town of Sudbury	16	" "	"	...	1,800	1,800	10 00
	Canadian Electric and Water Power Co., Ltd.	17	" "	"	...	3,000	3,000	25 00
	Galt Gas Light Co., Ltd	1	C. I. R., Guelph	1903-1904.	60	2,000	2,600	25 00
	Corporation of the Town of Mount Forrest	2	" "	"	15	900	1,050	10 00
	George Leighton, Harriston	3	" "	"	18	450	630	10 00
	Waterloo Electric Light and Power Co.	4	" "	"	26	2,500	2,760	25 00
	Berlin Light Commission	5	" "	"	81	1,000	1,810	10 00
	Corporation of the Town of Hespeler	6	" "	"	...	1,000	1,000	10 00
	Fergus Electric Light and Milling Co.	7	" "	"	18	1,312	1,492	10 00
	Adams Bros., Drayton	8	" "	"	...	250	250	5 00

355 00

SESSIONAL PAPER No. 13

Jacob Morley, New Hamburg.....	9	"	"	.....	"	20	300	500	5 00
City of Guelph Light and Power Department	10	"	"	.....	"	105	4,114	5,164	25 00
John Shearer, Preston	11	"	"	.....	"	.....	480	480	5 00
F. Milatz, Preston.....	12	"	"	.....	"	34	.....	340	5 00
H. Gruetzer, Hanover	1	C. I. R., Owen Sound.....	1903-1904.	.....	"	19	1,552	1,742	10 00
Walkerton Electric Light and Power Co., Ltd	2	"	"	.....	"	16	1,650	1,810	10 00
Saugeen Electric Light and Power Co., Ltd., Southampton	3	"	"	.....	"	...	1,780	1,780	10 00
H. Cargill & Son, Cargill	4	"	"	.....	"	.....	350	350	5 00
N. Wenger & Bros., Aytton.....	5	"	"	.....	"	.....	150	150	5 00
Thomas Andrews, Thornbury	6	"	"	.....	"	10	550	650	10 00
Canada Furniture Manufacturers, Ltd., Wiarton	7	"	"	.....	"	16	1,496	1,656	10 00
Kincardine Water Works and Electric Light Board of Commissioners	8	"	"	.....	"	19	1,085	1,275	10 00
Teeswater Light and Power Co.	9	"	"	.....	"	.....	374	374	5 00
Wm. Moore & Sons, Meaford.....	10	"	"	.....	"	20	900	1,100	10 00
Walter Stewart & Son, Lucknow	11	"	"	.....	"	.....	430	430	5 00
Minnis Bros., Markdale.....	12	"	"	.....	"	.....	700	700	10 00
Bearman & Co., Chesley.....	13	"	"	.....	"	25	950	1,200	10 00
Corporation of the Town of Collingwood	14	"	"	.....	"	60	3,000	3,600	25 00
Paisley Electric Light Co	15	"	"	.....	"	.....	750	750	10 00
Corporation of the Village of Dundalk	16	"	"	.....	"	.....	500	500	5 00
Corporation of the Town of Owen Sound.....	17	"	"	.....	"	45	1,000	1,450	10 00
Crawford & McIntyre, Durham	18	"	"	.....	"	..	975	975	10 00
Fred Deagle, Artemesia.....	19	"	"	.....	"	1	245	255	5 00
Sunderland Electric Power Co., Ltd	1	C.I.R., Toronto.....	1903-1904.	.....	"	.....	237	237	5 00
Knight Bros. Co., Burk's Falls.....	2	"	"	.....	"	.....	1,000	1,000	10 00
Corporation of the Village of Acton.....	3	"	"	.....	"	.....	1,000	1,000	10 00
Jordan & Easton, Whitby	4	"	"	.....	"	26	850	1,110	10 00
Alex. Dobson, Beaverton.....	5	"	"	.....	"	.....	340	340	5 00
Corporation of the Town of Parry Sound	6	"	"	.....	"	3	3,300	3,330	25 00
Brampton Electric Light Co.....	7	"	"	.....	"	31	1,500	1,810	10 00
Corporation of the Town of Huntsville	8	"	"	.....	"	.....	1,400	1,400	10 00
Hamilton Cataract Power, Light and Traction Co., Ltd., Burlington.....	9	"	"	.....	"	.....	430	430	5 00
Penetanguishene and Midland Electric Street Railway, Light and Power Co., Ltd	10	"	"	.....	"	15	1,200	1,350	10 00
Corporation of the Village of Beeton.....	11	"	"	.....	"	.....	750	750	10 00
J. G. Gould, Uxbridge	12	"	"	.....	"	11	1,016	1,126	10 00
J. Philip, Grand Valley and Arthur	13	"	"	.....	"	.....	800	800	10 00
Corporation of the Town of Barrie.....	14	"	"	.....	"	51	4,000	4,510	25 00
C. W. Watson, Orangeville.....	15	"	"	.....	"	29	1,200	1,490	10 00
Aurora Electric Light Co.....	16	"	"	.....	"	2	450	470	5 00
Alliston Electric Light Co.....	17	"	"	.....	"	6	1,050	1,110	10 00
Oshawa Electric Light Co. Ltd	18	"	"	.....	"	12	1,800	1,920	10 00
Municipality of Weston.....	19	"	"	.....	"	17	486	656	10 00
Humber Power and Light Co., Ltd., Toronto Junction	20	"	"	.....	"	5	100	150	10 00
John Knox, Stayner.....	21	"	"	.....	"	.....	775	775	10 00
Tagona Water and Light Co., Sault Ste. Marie	22	"	"	.....	"	134	10,834	12,174	25 00
Cataract Electric Co.....	23	"	"	.....	"	.....	500	500	5 00
Corporation of the Town of Thessalon.....	24	"	"	.....	"	13	525	655	10 00

APPENDIX J.—Continued.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, during the year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate Year.	NUMBER OF LAMPS.			Regis- tration Fees.	Totals.
					Arc.	Incan- descent.	Totals.		
Toronto—Con.	Corporation of the Village of Tottenham	25	C.I.R., Toronto.	1903-1904.	12	506	620	5 00	
	James Pickering, Shelburne	26	"	"	26	500	760	10 00	
	Corporation of the Village of Markham	27	"	"	..	450	450	5 00	
	W. & A. McArthur Co., Ltd., Little Current	28	"	"	1	60	70	5 00	
	Corporation of the Town of Orillia	29	"	"	50	4,500	5,000	25 00	
	Georgetown Electric Light and Power Co., Ltd.	30	"	"	52	800	1,320	10 00	
	W. H. Summerfeldt and Sons, Sutton West	31	"	"	..	400	400	5 00	
	Corporation of the Town of Bracebridge	32	"	"	..	4,500	4,500	25 00	
	Milton Electric Light and Power Co., Ltd	33	"	"	20	516	716	10 00	
	Corporation of the Town of Newmarket	34	"	"	2	2,484	2,504	25 00	
	Simon Plewes, Greenmore	35	"	"	..	500	500	5 00	
	Toronto Electric Light Co., Ltd	36	"	"	1,500	125,000	140,000	25 00	
	A. B. Mass, Oakville	37	"	"	26	650	910	10 00	
	Robt. Fielding, Gravenhurst	38	"	"	..	1,900	1,900	10 00	
	Town of East Toronto	39	"	"	28	250	530	10 00	
	Corporation of the Village of Port Perry	40	"	"	6	600	660	10 00	
	Blind River Electric Light Co.	41	"	"	..	450	450	5 00	
	C. E. Copeland, Elmvale	42	"	"	..	400	400	5 00	785 00
Montreal.	Corporation of the Village of Huntingdon	1	C.I.R., Montreal	1903-1904.	..	920	920	10 00	
	Gazette Printing Co., Montreal	2	"	"	..	800	800	10 00	
	John T. Ayers, Lachute	3	"	"	..	980	980	10 00	
	St. Jerome Power and Electric Light Co., Ltd	4	"	"	..	900	900	10 00	
	La Compagnie d'Eclairage Electrique de Terrebonne	5	"	"	..	730	730	10 00	
	Valleyfield Electric Co., Ltd	6	"	"	94	2,800	3,740	25 00	
	Montreal Light, Heat & Power Co.	7	"	"	3,144	291,974	323,414	25 00	
	Jean Roux, St. Thérèse	8	"	"	..	200	200	5 00	
	Corporation of the Town of Lachine	9	"	"	51	1,750	2,260	25 00	
	Lachute Electric Light Co.	10	"	"	..	400	400	5 00	
	Laurentian Water & Power Co.	11	"	"	1	1,200	1,210	10 00	
	Beauharnois Electric Light Co.	12	"	"	..	470	470	5 00	150 00

[illegible]

APPENDIX J.—Continued

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, during the Year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal year.	NUMBER OF LAMPS.			Registration Fees.	Totals.
					Arc.	Incan- descent.	Totals.		
St. John.....	St. John Railway Co	1	C.I.R. St. John, N.B.	1903-1904.	405	11,300	15,350	25 00	
	Carleton Electric Light Co., St. John.....	2	"	"	30	500	800	10 00	
	City of Moncton Water & Light Department.....	3	"	"	73	6,225	6,955	25 00	
	Corporation of Town of Chatham.....	4	"	"	3	2,370	2,400	25 00	
	St. Stephen Electric Light Co.	5	"	"	51	1,477	1,987	10 00	
	Woodstock Electric Light Co., Ltd.....	6	"	"	.....	900	900	10 00	
	Sackville Electric Light & Telephone Co....	7	"	"	.....	750	750	10 00	
	Sussex Manufacturing Co., Ltd.....	8	"	"	3	890	920	10 00	
	Town of Campbellton.....	9	"	"	25	1,500	1,750	10 00	
	Fredericton Gas Light Co	10	"	"	20	709	909	10 00	
	Small & Fisher Co., Ltd., Woodstock.....	11	"	"	.....	500	500	5 00	
	Town of Newcastle.....	12	"	"	20	1,800	2,000	10 00	
	Kent Electric Co., Ltd., Richibucto.....	13	"	"	.....	500	500	5 00	165 00
Halifax.....	Town of Annapolis Royal	1	C. I. R., Halifax.....	1903-1904.	.....	1,000	1,000	10 00	
	Halifax Electric Tramway Co., Ltd.....	2	"	"	353	30,000	33,530	25 00	
	John Daly, Digby.....	3	"	"	.....	700	700	10 00	
	Town of Liverpool.....	4	"	"	.....	1,200	1,200	10 00	
	Dartmouth Gas, Electric Light, Heating and Power Co., Ltd..	5	"	"	.....	1,000	1,000	10 00	
	Oxford Electric Light Co., Ltd.	6	"	"	.....	500	500	5 00	
	Windsor Electric Light and Power Co., Ltd.....	7	"	"	9	2,991	3,081	25 00	
	Acadia Electric Light Co., Wolfville.....	8	"	"	.....	1,000	1,200	10 00	
	Kentville Electric Light and Power Co., Ltd	9	"	"	.....	1,000	1,000	10 00	
	Bear River & Digby Electric Light, Heating and Power Co., Ltd.	10	"	"	.....	475	475	5 00	
	Chambers Electric Light and Power Co., Ltd., Truro.....	11	"	"	.....	5,000	5,000	25 00	
	Town of Bridgewater.....	12	"	"	.....	1,396	1,396	10 00	
	Lunenburg Gas Co., Ltd.....	13	"	"	.....	1,900	1,900	10 00	
	Logan & Co. Electric Works, Shubenacadie.....	14	"	"	.....	300	300	5 00	
	Yarmouth Street Railway Co., Ltd.	15	"	"	.....	200	200	5 00	
	Canada Electric Co., Ltd., Amherst	16	"	"	15	3,000	3,150	25 00	
	Bridgetown Electric Light and Power Co., Ltd.....	17	"	"	.....	450	450	5 00	
	Edison Electric Light and Power Co. of Spring Hill., Ltd.....	18	"	"	4	750	790	10 00	

SESSIONAL PAPER No. 13

Charlottetown ..	1	Town of Parrsboro' Electric Light Plant ..	1	"	"	1903-1904.	23	1,000	1,230	10 00
	2	Antigonish Electric Co.	1	C. I. R., Pictou.	"	1903-1904.	26	1,000	1,000	10 00
	3	New Glasgow Electric Light Co., Ltd.	2	"	"	"	1	5,000	5,260	25 00
	4	Port Hood Development Co.	3	"	"	"	49	321	331	5 00
	5	Cape Breton Electric Co., Ltd., Sydney ..	4	"	"	"	28	11,365	11,855	25 00
	6	Cape Breton Electric Co., Ltd., North Sydney ..	5	"	"	"	28	2,974	3,254	25 00
	1	Town of Glace Bay.	6	"	"	"	.....	3,450	3,450	25 00
	1	Cape Breton Electric Co., Ltd., North Sydney ..	1	"	"	1904-1905.	.....	3,500	3,500	25 00
	1	Montague Electric Co., Ltd.	1	C. I. R., Charlottetown ..	"	1903-1904.	20	400	400	5 00
	2	Summerside Electric Co.	2	"	"	"	80	1,400	1,600	10 00
	3	Charlottetown Light and Power Co., Ltd.	3	"	"	"	.....	8,000	8,800	25 00
Winnipeg.	1	Calgary Water Power Co., Ltd.	1	C. I. R., Calgary.	"	1903-1904.	25	2,250	2,500	25 00
	2	Lethbridge Water Works and Electric Light Co., Ltd.	2	"	"	"	.....	1,400	1,400	10 00
	3	Municipality of the Town of Edmonton.	3	"	"	"	22	2,740	2,960	25 00
	1	Board of Water and Light Commissioners, Fort William.	1	C. I. R., Port Arthur.	"	1903-1904.	40	3,500	3,900	25 00
	2	Corporation of the Town of Port Arthur ..	2	"	"	"	.....	3,805	3,805	25 00
	1	W. J. Bruce & Co., Selkirk ..	1	C. I. R., Winnipeg ..	"	1903-1904.	50	1,010	1,010	10 00
	2	Winnipeg Electric Street Railway Co.	2	"	"	"	16	26,000	26,500	25 00
	3	Corporation of the Town of Neepawa.	3	"	"	"	.....	1,500	1,660	10 00
	4	Boissevain Light and Power Co.	4	"	"	"	4	200	200	5 00
	5	Regina Electric Light and Power Works ..	5	"	"	"	11	1,800	1,840	10 00
	6	Central Electric Co., Ltd., Portage la Prairie ..	6	"	"	"	.....	2,500	2,610	25 00
	7	Town of Prince Albert.	7	"	"	"	21	500	500	5 00
	8	Citizens' Telephone and Electric Co. of Rat Portage, Ltd.	8	"	"	"	25	4,343	4,553	25 00
	9	Brandon Electric Light Co., Ltd.	9	"	"	"	4	9,975	10,225	25 00
	10	Carman Electric Light and Power Co., Ltd.	10	"	"	"	.....	435	475	5 00
	11	M. Vanalstine, Morden ..	11	"	"	"	4	750	750	10 00
Vancouver.	12	Minnedosa Electric Light and Power Co.	12	"	"	"	4	306	346	5 00
	1	Corporation of the City of New Westminster.	1	C. I. R., Vancouver.	"	1903-1904.	100	6,000	7,000	25 00
	2	Corporation of the City of Kamloops ..	2	"	"	"	.....	2,350	2,350	25 00
	3	Corporation of the City of Nelson.	3	"	"	"	9	4,200	4,290	25 00
	4	West Kootenay Power and Light Co., Ltd.	4	"	"	"	47	4,750	5,220	25 00
	5	Crows Nest Pass Electric Light and Power Co., Ltd., Fernie.	5	"	"	"	.....	1,286	1,286	10 00
	6	Phoenix Electric Light Co., Ltd.	6	"	"	"	.....	598	598	10 00
	7	Corporation of the City of Vernon ..	7	"	"	"	.....	700	700	10 00
	8	Kootenay Electric Co., Ltd.	8	"	"	"	46	830	830	10 00
	9	Canadian Smelting Works, Trail.	9	"	"	"	3	1,000	1,460	10 00
	10	Greenwood Electric Co., Ltd.	10	"	"	"	5	1,170	1,200	10 00
	11	Corporation of the City of Revelstoke.	11	"	"	"	3	1,500	1,550	10 00
	12	Sandon Water Works and Light Co., Ltd.	12	"	"	"	1	875	905	10 00
	13	Cranbrook Electric Light Co., Ltd.	13	"	"	"	8	936	946	10 00
	14	Corporation of the City of Grand Forks.	14	"	"	"	553	1,500	1,580	10 00
	15	British Columbia Electric Light and Ry. Co., Ltd., Vancouver.	15	"	"	"	.....	57,375	62,905	25 00
	16	British Columbia Power and Manufacturing Co., Ltd., Athl.	16	"	"	"	.....	140	140	5 00

365 00

40 00

276 00

230 00

APPENDIX J—Concluded.

STATEMENT showing the Electric Light Companies registered under the Electric Light Inspection Act, during the Year ended June 30, 1904.

Districts.	From whom Collected.	Serial No.	By whom Collected.	Certificate for Fiscal Year.	NUMBER OF LAMPS.			Regis- tration Fees. \$ cts.	Totals. \$ cts.
					Arc.	Incan- descent.	Total.		
Victoria	Victoria Electric Co., Ltd.....	1	C. I. R., Victoria.....	1903-1904.	2	304	324	5 00	
	Nanaimo Electric Light, Power and Heating Co., Ltd.....	2	" " ".....	"	63	1,900	2,530	25 00	
	Cumberland Electric Lighting Co.....	3	" " ".....	"	.....	1,400	1,400	10 00	
	British Columbia Electric Lighting Co., Ltd., Victoria.....	4	" " ".....	"	1,755	34,445	51,995	25 00	
	Dawson Electric Light and Power Co., Ltd.....	1	C. I. R., Dawson ...	††	2	4,500	4,520	75 00	140 00
	Less—Refund as per Statement No. 16.....		.....	.....	.....	.....	.....	.....	4,435 00
									1 00
									4,434 00

† From July 1, 1900, to June 30, 1904.

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES
OF THE
DOMINION OF CANADA
FOR THE FISCAL YEAR ENDED JUNE 30
1904

PART III
ADULTERATION OF FOOD

PRINTED BY ORDER OF PARLIAMENT



OTTAWA :
PRINTED BY S. E. DAWSON, PRINTER TO THE KING'S MOST
EXCELLENT MAJESTY
1905

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REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE.

INSPECTION OF FOODS, DRUGS AND FERTILIZERS.

To the Honourable L. P. BRODEUR,
Minister of Inland Revenue.

SIR,—I have the honour to submit herewith the reports of the official analysts of the Dominion for the fiscal year ended June 30, 1904.

The following is a summary statement of the whole number of samples analysed, and results reported, by them :—

Description of Samples.	Genuine.	Doubtful.	Adul- terated.	Total.
Milk.....	76	15	17	108
Fertilizers as sold.....	59	29	8	96
Maple sugar.....	1	0	3	4
Maple Syrup.....	2	0	3	5
Total.....	138	44	31	213

The following is a summary of the number of collected samples analysed by the Chief Analyst and his staff at the Inland Revenue Laboratory in Ottawa :—

Description of Samples.	Genuine.	Doubtful.	Adul- terated.	Total.
Flavouring extracts.....	3	61 (1)	24 (1)	88
Honey.....	81	5	13 (2)	99
White lead in oil.....	100	35 (3)	12 (3)	147
Distilled liquors.....	109	107 (4)	0	216
Milk.....	87	19	10	116
Cider.....	27	0	14 (5)	41
Ground spices.....	88	7	93	188
Jams and jellies.....	14	5	55 (6)	74
Wheaten flour.....	75	0	0	75
Tea.....	73	0	0	73
Coffee.....	45	11	19 (7)	75
Milk not described in Bulletin 93.....	10	1	1	12
Total..	712	251	241	1,204

- (1) Artificially colored, or flavour not genuine.
- (2) Adulterated with cane sugar or glucose.
- (3) Indicated as 'adulterated' or 'doubtful' but not sold as 'pure' and therefore not contrary to the provisions of the Act.
- (4) Diluted with water and pronounced doubtful as compared with standards established by the British 'Sale of Food Amendment Act.'
- (5) Contained small quantities of Salicylic Acid.
- (6) The presence of foreign fruit or glucose deemed to constitute adulteration.
- (7) Of these three were sold as mixtures.

4-5 EDWARD VII., A. 1905

The following statement shows the total number of samples examined during the fiscal year ended June 30, 1901, 1902, 1903 and 1904 respectively :—

	DURING THE FISCAL YEAR ENDED JUNE 30.			
	1901.	1902.	1903.	1904.
1. Number of samples collected by the food inspectors for examination.....	885	883	541	1,417
2. Number of these samples examined by the public analysts.....	881	883	163	213
3. Number of these samples examined in the laboratory here.....	243	270	425	1,341
4. Number of samples examined at the laboratory here, duplicates of which were not analysed by the public analysts.....	802	600	1,017	1,808
This number however includes the following :—				
Samples of beer.....	25	32	70	15
" vinegar.....	413	346	366	239
Standard fertilizers.....	102	106	128	111
Sundry others.....				83
Samples examined for other departments :—				
Marine and Fisheries.....	3	15	8	1
Public Works.....	0	3	0	0
Militia and Defence.....	0	3	16	5
Indian Affairs.....	0	6	2	2
Agriculture.....	0	15	3	0
Police Branches.....	1	1	0	1
Interior.....	0	2	0	3
Trade and Commerce.....	2	0	0	0
Railways and Canals.....	0	0	97	7
Customs.....	0	0	4	0

The Chief Analyst in his report refers to the desirability of establishing, at an early date, standards of purity for food.

This subject is one that has been under consideration by the Department for several years past, but in view of the fact that very few of the older nations have yet seen their way, except in respect of a very limited number of articles, to establish such standards it is felt that the information at our service is not yet sufficiently complete to enable Canada to take definite action in a matter of such great importance.

In England, no legal standard for food, with the single exception of milk, exists. In France, Germany and other European countries standards for certain specific articles have been fixed, but the matter, as a whole, is still under consideration, while in the United States a serious effort is being made to secure data to enable standards to be determined and legalized. In some specific cases standards have been so legalized and marked progress is being made towards extending the list to embrace a greater number of articles. This Department is watching the procedure of the outside world and will not fail to make use of all experience gained.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, January 3, 1905.

SESSIONAL PAPER No. 14

REPORT OF CHIEF ANALYST.

317 QUEEN STREET,

OTTAWA, December 3, 1904.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue,

SIR,—I beg to submit the following report for the year ended June 30, 1904, regarding the work of this branch.

The following statement, made out as you have instructed, gives the number of food and other samples examined during the year :—

1. Number of samples collected by the food inspectors for examination.....	1,417
2. Number of these examined by the district analysts.....	213
3. Number of these examined in the Inland Revenue Laboratory at Ottawa (1204 + 137)	1,341
4. Number of sample analysed in the Inland Revenue Laboratory, duplicates of which were not examined by the district analysts.....	1,808

The last mentioned number, however, includes the following :—

Standard fertilizers.....	111
Inland Revenue samples :—	
Beer.....	15
Vinegar.....	239
Sundry others.....	83
	337

Samples examined for the following Departments :—

Marine and Fisheries.....	1
Railways and Canals	7
Militia and Defence.....	5
Indian Affairs.....	2
Interior.....	3
North-west Mounted Police	1
	19
	467

I beg to call your attention to the very considerable progress which has recently been made in the United States in establishing legal standards of purity for food, much of which is recorded in Circular No. 10, from the office of the Secretary of the United States Department of Agriculture. These standards are similar in many cases to those proposed by me at various times, and recapitulated in my report of January 2, 1901. From a passage in the above mentioned circular it appears that ‘before the adoption of any schedule, it was submitted to the manufacturing firms and the trade immediately interested for criticism, and when requested by them, conferences for discussion have been arranged.’ I would respectfully recommend the adoption of this course with the manufacturers and wholesale merchants of Canada, not only with reference to establishing standards for pure articles of food, but also in regard to those which are sold under the Adulteration Act as ‘compounds’ or ‘mixtures.’

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

4-5 EDWARD VII., A. 1905

66 BEDFORD ROW,
HALIFAX, N.S., December 17, 1904.

The Deputy Minister of Inland Revenue,
Ottawa.

SIR.—I have the honour to submit my annual report on the samples of food &c., received by me for analysis during the year ending June 30, 1904.

	Genuine.	Doubtful.	Adul- terated.	Total.
Milk.....	16	7	1	24
Fertilizers ...	18	6	2	26
Total.....	34	13	3	50

I have the honour to be, sir,
Your obedient servant,
MAYNARD BOWMAN,
Official Analyst.

112 ST. FRANÇOIS-XAVIER STREET,
MONTREAL, November 24, 1904.

The Deputy Minister,
Department of Inland Revenue,
Ottawa.

DEAR SIR,—I have the honour to submit my report of analyses made during the fiscal year ending June 30, 1904.

I have analysed 65 samples, namely :

24 samples of milk.

32 samples of fertilizer.

5 samples of maple syrup.

4 samples of maple sugar.

The results of my analyses are stated in the following tabular form :

	Genuine.	Doubtful.	Adul- terated.	Total.
Milk.....	18	4	2	24
Fertilizers.....	15	14	3	32
Maple sugar.....	1	0	3	4
" syrup	2	0	3	5
Total.....	36	18	11	65

The 14 samples of fertilizer were not registered, and therefore, are classed as doubtful. Those marked adulterated did not conform to the requirements of the Fertilizer Act.

In the case of the maple syrups, three samples were largely composed of cane syrup. Cane sugar is also the adulterant present in the adulterated maple sugars.

I have the honour to be, sir,
Your obedient servant,
J. T. DONALD.

SESSIONAL PAPER No. 14

WINNIPEG, December 19, 1904.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to report the results of analyses of samples analyzed during the year ending June 30, 1904,

Milk. 18 samples, 16 genuine and 8 adulterated.

Fertilizers. 10 samples, 5 genuine and 5 doubtful.

Your obedient servant,

EDGAR B. KENRICK.

PUBLIC ANALYST'S OFFICE, VICTORIA, B.C.

December 5, 1904.

To the Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to submit report for year ending June 30, 1904 :

Samples.	Genuine.	Adulterated	Total.
Milk	16	2 Watered.	18
Fertilizers.....	8		8
Total.....	24	2	26

I have the honour to be, sir,

Your obedient servant,

C. J. FAGAN.

SCHOOL OF PRACTICAL SCIENCE,

TORONTO, November 29, 1904.

The Commissioner of Inland Revenue,
Ottawa.

SIR,—I beg to submit the following report of the work done under the Adulteration Act in my laboratory during the year.

In December 1903 I analyzed 24 samples of milk, of which I reported 16 as genuine 4 as adulterated and 4 as doubtful. The samples reported adulterated had all been mixed with water. The doubtful samples were so reported, because they were below the average in respect to total solids.

In April, 1904, I analyzed 20 samples of fertilizers, of which I reported 13 genuine, three as below guarantee and four as not registered according to the Act.

The following is a tabular statement of my work.

	Genuine.	Adul- terated.	Doubtful.	Total.
Milk.....	16	4	4	24
Fertilizers.....	13	3	4	20
Total	29	7	8	44

I have the honour to be, sir

Your obedient servant,

W. HODGSON ELLIS.

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APPENDIX B.—Inspection of

Date.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Water.	Ethyl Ether Extract.
				p. c.	p. c.
1904.			<i>Official Analyst, Dr. J. T. Donald, Montreal.</i>		
Apr. 18..	Maple Syrup “Semper Idem” brand, labelled choice Quebec Maple Syrup, Wm. Koch, Montreal.	25301	Imperial Syrup Co., 88 Grey Nun’s St., Montreal.	37·73	0·08
“ 18..	Maple Syrup “Imperial” brand, la- belled Maple Syrup.	25302	“ “ ..	29·54	0·27
“ 18..	Maple Syrup labelled “Beaver” brand, Montreal Maple Co.	25303	“ “ ..	36·94	0·04
“ 18..	Maple Sugar	25304	“ “ ..	7·70	0·30
“ 18..	Maple Sugar, 2nd grade	25305	“ “ ..	9·63	0·68
“ 20..	Maple Syrup	25306	J. L. Jenne, Sutton, P.Q.	31·85	0·10
“ 20..	Maple Syrup, guaranteed pure	25307	“ “ ..	31·72	0·16
“ 20..	Maple Sugar	25308	“ “ ..	10·34	1·04
“ 20..	“	25309	“ “ ..	10·23	0·47

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Maple Syrup and Maple Sugar.

RESULT OF ANALYSIS.						Name of Analyst.	Remarks.
Alcohol Extract.	Resi- due.	Direct Sacchar- imeter Read- ing.	Cane Sugar by Clerget.	Reduc- ing sug- ar ex- pressed as Glucose.	Total Ash.		
p. c.	p. c.	°	p. c.	p. c.	p. c.		
61·53	0·55	59·80	60·15	2·29	0·115	Dr. J. T. Donald.	Adulterated, being largely cane syrup.
68·85	1·17	61·80	63·77	4·73	0·181	" ..	" " "
62·56	0·38	61·30	61·28	1·30	0·079	" ..	" " "
91·57	0·43	91·00	90·90	1·87	0·153	" ..	Largely composed of cane sugar
86·80	2·06	84·90	85·78	3·60	0·825	" ..	Genuine maple sugar.
67·06	0·60	65·30	65·50	1·21	0·389	.....	Genuine maple syrup.
66·75	0·94	64·40	65·43	1·00	0·430	.....	" "
87·35	0·94	87·20	88·04	3·61	0·334	.....	Adulterated by the addition of cane sugar.
87·03	1·45	84·60	86·99	3·60	0·776	.....	" "

APPENDIX A.—Inspection of Whole Milk.

Date.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Name and Address of Furnisher.	RESULT OF ANALYSIS.					Remarks.
					Specific Gravity at 15° C.	Water.	Butter Fat.	Other Solids.	Total Solids.	
1904.			<i>Official Analyst, Mr. M. Bonnan, Halifax.</i>			p. c.	p. c.	p. c.	p. c.	
Apr. 26	Whole Milk	23839	Thomas R. Duncan, Campbellton, N.B.	Vendor	1·032	87·58	3·84	8·58	12·42	Genuine Average milk.
" 26	"	23840	A. F. Chamberlin, Campbellton, N.B.	"	1·033	86·81	3·71	9·48	13·19	"
" 26	"	23841	Robert Nelson, Campbellton, N.B.	"	1·0309	86·81	4·68	8·51	13·19	Genuine and rich.
" 26	"	23842	John Mair, Campbellton, N.B.	"	1·0309	86·40	4·53	9·07	13·60	"
" 26	"	23843	William Pratt, Campbellton, N.B.	"	1·0330	86·92	3·62	9·46	13·08	Genuine average milk.
" 27	"	23844	George Duncan, Campbellton, N.B.	"	1·0289	88·92	4·18	6·90	11·08	Under average in total solids and solids not fat, a rich milk or an admixture of milk and cream watered.
" 27	"	23845	Mrs. David Gerard, Campbellton, N.B.	"	1·0299	89·09	2·83	8·08	10·91	Watered.
" 27	"	23846	Mrs. J. H. Gerard, Campbellton, N.B.	"	1·0309	86·69	4·34	8·97	13·31	Genuine and rich.
" 27	"	23847	Charles Coes, Campbellton, N.B.	"	1·0309	85·73	4·97	9·39	14·27	Genuine and very rich.
" 27	"	23848	H. R. Murray, I. C. R. Depot, Campbellton, N.B.	Charles Coes, Campbellton, N.B.	1·0309	87·00	4·19	8·81	13·00	Genuine and rich.
" 27	"	23849	Angus McKenzie, Campbellton, N.B.	John Mair, Addington Parish, N.B.	1·0309	86·39	4·40	9·21	13·61	"
" 27	"	23850	" " " "	William Pratt, Addington Parish.	1·0309	86·76	4·04	9·20	13·24	"

APPENDIX C.

BULLETIN No. 89--FLAVOURING EXTRACTS

OTTAWA, September 8, 1903.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to transmit herewith enclosed a report by Mr. McGill on the samples of flavouring extracts which were collected in accordance with your instructions of March 27 last. The nature of these samples, together with the names of the vendors and manufacturers, are detailed in Table I which is appended to this report. The numbers of the samples, as collected by the food inspectors, are also given in this table, and by means of these numbers the results of the examination of each sample may be traced in Mr. McGill's report and tabulated statements. The latter are six in number and bear the following titles :—

- II. Commercial Extract of Lemon.
- III. Commercial Extract of Vanilla.
- IV. Flavouring Essences.
- V. Essence of Peppermint.
- VI. Essence of Raspberry.
- VII. Essence of Strawberry.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

I.—List of Samples of Flavouring Extracts as collected in 1903.

DISTRICT OF HALIFAX.

Date of Collection	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher as given by Vendor.
1903.					\$ cts.	
April 16..	Extract of lemon	20236	Cain Bros., Yarmouth..	3 bottles.	0 30	Dearborn & Co., St. John.
" 16..	"	20237	J. A. Craig, Yarmouth	3 "	0 30	Vendor.
" 20..	" rose	20250	Murphy & Demont, Windsor..	3 "	0 30	Simson Bros., Halifax.
" 20..	" raspberry	20251	"	3 "	0 30	H. Jonas, Montreal.
" 20..	" lemon	20254	Shand Bros., Windsor.....	3 "	0 30	J. B. Black, Truro, N.S.
" 20..	" vanilla	20255	"	3 "	0 30	" "
" 20..	" almond.....	20258	Wentworth Stores, Ltd., Windsor.....	3 "	0 30	Dearborn & Co., St. John.
" 22..	"	20305	A. F. Ross, Truro, N.S.	3 "	0 30	H. Jonas, Montreal.
" 22..	" lemon	20308	R. T. Forristall, Halifax.....	3 "	0 30	Imperial Extract Co., Toronto.
" 22..	" vanilla.....	20309	"	3 "	0 30	" "
" 17..	" lemon	4321	Geo. Rackham, Charlottetown.....	6 ounces.	0 60	
" 20 ..	" vanilla	4326	J. A. Goulet, Summerside	6 "	0 60	
" 20..	" almond	4328	"	6 "	0 60	
" 20..	" vanilla	4338	John Knight, Georgetown.....	6 "	0 75	
" 20..	" lemon.....	4339	"	6 "	0 54	

DISTRICT OF NEW BRUNSWICK.

April 11..	Extract of vanilla...	17857	F. E. Williams Co., Ltd., cor. Princess and Charlotte streets, St. John	3 bottles.	0 60	McLaren's, Hamilton.
" 11..	" lemon	17858	Van Wart Bros., cor. Duke and Charlotte streets, St. John.....			
" 16..	" vanilla.....	17875	King-Ashbell Co., Broad street, Sussex	3 "	0 60	Seeley Manufacturing Co., Detroit. U.S.
" 14..	" almond.....	17870	James Collins, Union street, St. John	3 "	0 60	Toronto Coffee and Spice Co.
" 17..	" peppermint.....	17884	W. G. Bell, 314 Main street, Moncton	3 "	0 60	Seeley Manufacturing Co., Detroit.
" 18.	Flavouring extract.....	17893	Robertson & Givan, Main and Duke streets, Moncton	3 "	0 45	Bennett Chemical Co., Toronto.
" 21..	Extract of lemon	17897	S. C. Stewart, King street, St. Stephen	3 "	0 60	Seeley Manufacturing Co., Detroit.
" 22..	" cinnamon	17902	H. B. Hill, King street, St. Stephen.	3 "	0 90	Baird Co., Ltd., Woodstock, N.B.
" 25..	" pineapple.....	17912	W. R. Logan, Fredericton.....	3 "	0 60	H. Jonas, Montreal.
" 25..	" wintergreen....	17914	H. C. Jewett, Regent street, Fredericton	3 "	0 45	Pure Gold Manufacturing Co., Toronto.
					0 30	Baird Co., Ltd., Woodstock, N.B.

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DISTRICT OF QUEBEC.

April 17..	Extract of vanilla.	23344	H. Robert, St. Hyacinthe.....	3 bottles.	0 30	J. V. Boudrias, Montreal.
" 20..	" "	23348	Victor Trudeau, St. Lambert.....	3 "	0 45	A. Huckels & Co., Ottawa.
" 21..	" "	23358	Gerard Harbier, Lacolle.....	3 "	0 30	Mayelle & Co., Toronto.
" 22..	" peppermint	23359	Smallman & Vass, Lacolle	3 "	0 30	Brayley & Sons, Montreal.
" 22..	" "	23360	"	3 "	0 45	Davis-Lawrence Co., Montreal.
" 28..	" cloves.....	23375	L. S. Plamondon, South Durham.....	3 "	0 30	" "
" 28..	" lemon.....	23374	"	3 "	0 30	Hudon & Orsoli, Montreal.
" 29..	" orange.....	23380	Ronald Piette, Berthierville.....	3 "	0 30	Hudon & Hebert Co., Montreal.
May 1..	" raspberry.....	23387	J. E. Pichette, Joliette.....	3 "	0 75	F. F. Dalley Co., Ltd., Hamilton.

DISTRICT OF MONTREAL.

April 28..	Extract of vanilla.	21307	A. Archambault, 2045 St. James st., St. Henri.	5 bottles.	0 50	H. Jonas, Montreal.
" 28..	" lemon.....	21308	Z. Trudeau, Notre Dame street, St. Henri.	5 "	0 23	
" 29..	" raspberry.....	21309	A. Laing, 2023 Notre Dame, Montreal.....	5 "	0 40	Laporte, Martin & Co., Montreal.
April 29..	Extract of strawberry	21310	A. Laing, 2023 Notre Dame street, Montreal..	5 bottles.	0 40	Laporte, Martin & Co., Montreal.
" 29..	" vanilla.....	21311	"	5 "	0 40	" "
May 6..	" "	21312	Keddy & Kenny, Henningford.....	5 "	0 50	L. Silverman, Montreal.
" 7..	Cochineal.....	21313	C. Bisson, St. Vincent de Paul	5 "	0 50	Jos. Contant
" 7..	Extract of lemon.....	21314	"	5 "	0 50	" "
" 7..	" cinnamon.....	21315	W. P. Brennan, St. Thérèse.....	3 "	0 60	H. Jonas
" 7..	" vanilla	21316	"	3 "	0 60	" "

DISTRICT OF KINGSTON.

April 20..	Extract of pineapple.....	23147	H. T. Hamly, Walton street, Port Hope.....	5 bottles.	0 40	Imperial Extract Co., Toronto.
" 20..	" "	23148	D. J. McDonald, Pitt street, Cornwall.....	3 "	0 60	F. F. Dalley Co., Hamilton.
" 20..	" vanilla.....	23149	"	3 "	0 60	" "
" 20..	" raspberry.....	23150	"	5 "	0 50	" "
" 20..	" strawberry.....	23151	"	5 "	0 50	" "
" 20..	" vanilla	23152	W. H. Dunkin	5 "	0 75	Seeley Manufacturing Co., Detroit.
" 20..	" lemon.....	23153	"	5 "	0 75	" "
" 20..	" "	23154	"	5 "	0 50	" "
" 20..	" cochineal.....	23155	"	5 "	0 50	" "
" 20..	" raspberry.....	23156	"	5 "	0 50	" "

I.—List of Samples of Flavouring Extracts as collected in 1903—Continued.

DISTRICT OF TORONTO.

Date of Collection	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher as given by Vendor.
1903.					\$ cts.	
April 15..	Extract of lemon.....	23431	F. Patience, 429 Yonge street, Toronto	5 bottles.	0 38	Imperial Extract Co., Toronto.
" 15..	"	23432	" "	5 " ..	0 25	J. M. Lowe, Toronto.
" 15..	vanilla.....	23433	Hobley Bros., Dunlop street, Barrie..	5 " ..	0 50	Tropical Extract Co., Toronto.
" 17..	strawberry.....	23434	C. H. Peebles, Market Square, Hamilton.....	5 " ..	0 40	F. F. Dalley Co., Hamilton.
" 17..	"	23435	" "	5 " ..	0 40	" "
" 17..	raspberry.....	23436	" "	5 " ..	0 60	" "
" 18..	lemon... ..	23102	Bradley & Son, St. Paul street, St. Catharines..	5 " ..	0 25	Pure Gold Manufacturing Co., Toronto.
" 18..	"	23104	" "	5 " ..	0 42	Todhunter & Mitchell, Toronto.
" 18..	vanilla.....	23105	" "	5 " ..	0 42	" "
" 18..	wintergreen		" "	5 " ..		" "
" 20..	lemon.....	23115	E. Brown, George street, Peterboro.....	5 " ..	0 60	F. F. Dalley Co., Hamilton.

DISTRICT OF WINDSOR.

April 9..	Extract of lemon.....	22043	J. W. Irwin, Clinton, Ont.....	3 bottles.	0 30	London Coffee and Spice Co.
" 9..	"	22045	Sturdy & Co., Goderich, Ont.....	3 " ..	0 30	" "
" 13..	vanilla.....	22048	E. O'Flaherty, Stratford, Ont.....	3 " ..	0 30	Imperial Extract Co., Toronto.
" 13..	"	22052	W. W. Hill, Mitchell, Ont.....	3 " ..	0 30	Gorman & Eckhart, London.
" 13..	Flavouring extract.....	22055	Wm. Stoneman, Mitchell.....	3 " ..	0 30	Warren Bros., Toronto.
" 15..	Extract of strawberry...	22061	Peter Dill, Seaforth, Ont	3 " ..	0 30	Imperial Extract Co., Toronto.
" 15..	vanilla.....	22066	Stuebning & Co., Berlin..	3 " ..	0 30	F. F. Dalley, Hamilton.
" 16..	Flavouring extract..	22075	John Sloan & Co., Galt.....	3 " ..	0 30	Seeley Manufacturing Co., Detroit.
" 17..	"	22076	J. A. McCreia, Guelph	3 " ..	0 30	Vendor.
" 18..	Extract of vanilla.....	22077	" "	3 " ..	0 75	McLaurin, Hamilton.
" 18..	"					

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DISTRICT OF WINNIPEG.

April 15..	Flavouring extract.....	17431	H. Meikle, Morden.....	8 ozs.....	1 95	Seeley Manufacturing Co., Hamilton.
" 17..	"	17437	C. E. Gutteridge, Deloraine .....	.....	0 75	Mayells & Co., Toronto.
" 21..	"	17444	N. Rosen, Virden.....	3 bottles.	0 75	F. F. Dalley, Hamilton.
" 23..	"	17447	White & Co., Moosomin.....	3 " ..	0 60	Balfour & Co., Hamilton.
" 24..	"	17450	Mutter & Lynch, Brandon	3 " ..	0 75	Pure Gold Manufacturing Co., Toronto.
" 24..	Strawberry extract.....	17455	Miss A. Jones, Carberry	3 " ..	0 75	Blue Ribbon Manufacturing Co., Winnipeg.
" 25..	Extract of banana.....	17458	C. S. B. Burley, Portage la Prairie.....	3 " ..	0 75	Pure Gold Manufacturing Co., Toronto.
May 6..	" lemon.....	17466	Bailey's Fair, Winnipeg.....	3 " ..	0 30	Dyson Co., Winnipeg.
" 6..	" vanilla.....	17468	Burke Bros., Winnipeg.....	3 " ..	0 60	Imperial Extract Co., Toronto.
" 6..	Flavouring extract	17471	A. Hendry, Winnipeg.....	3 " ..	0 75	Sheriffs, Toronto.

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DISTRICT OF MANITOBA.

April 21..	Extract of lemon.....	21714	Postell & Co., Red Deer.....	3 bottles.	1 20	Seeley Manufacturing Co., Hamilton.
" 23..	" vanilla	21718	R. A. Dickson, Wetaskiwin.....	3 " ..	1 80	" ..
" 24..	" lemon.....	21720	Ross Bros., Edmonton	3 " ..	1 35	Dalley, Winnipeg.
" 25..	"	21724	Bowers & Morrison, Strathcona	3 " ..	1 05	Eby & Blain, Toronto.
" 29..	" vanilla	21727	W. Pitman, Calgary	3 " ..	0 75	Dominion Extract Co.

DISTRICT OF BRITISH COLUMBIA.

April 16..	Flavouring extract	21688	A. T. Charleton, Port Stanley.....	2 bottles.	0 35	Snow Drift Baking Powder Co.
" 16..	Extract of lemon.....	21694	H. Alder, Mount Lehman.....	3 " ..	0 75	D. S. Curtis, New Westminster.
" 17..	" almond.....	21695	A. C. Henderson, Chilliwack	3 " ..	0 75	B. C. Fruit Canning and Spice Co.
" 17..	" orange.....	21696	"	3 " ..	0 75	Blue Ribbon Manufacturing Co., Hamilton.
" 17..	" apricot.....	23501	G. R. Ashwell & Sons, Chilliwack	3 " ..	0 75	W. Tufts & Son, Vancouver.
" 17..	" lemon	23505	Mrs. E. A. Farrer, Chilliwack.....	3 " ..	0 75	Dyson-Gibson Co., Winnipeg.
" 18..	" wintergreen.....	23508	Harrison River Mills Timber and Trading Co....	3 " ..	0 45	Langley & Henderson, Victoria.
" 18..	" vanilla	23510	M. Desbresay, Mission, B.C.....	3 " ..	0 75	Great West Spice Co., Winnipeg.
" 22..	" lemon.....	23525	Marshall Smith, Ladner's Landing.....	3 " ..	0 45	Woods, Ladner's Landing.
" 28..	" vanilla	23548	Parnett & Gamo, New Westminster.....	3 " ..	0 50	McLaren, Hamilton.

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LABORATORY OF THE INLAND REVENUE DEPARTMENT.

OTTAWA, September 4, 1903.

THOMAS MACFARLANE, Esq., F.R.S.C.,
Chief Analyst.

SIR,—I have the honour to hand you, in tabular form, with appended notes, the results of work upon a large number of samples of flavouring essences ; as also upon two samples of cochineal extract, which does not properly come under this head, being used for colouring rather than for flavouring.

Since no generally accepted standards exist for the preparation of these substances, I have thought it sufficient to ascertain the absence of matters dangerous to health ; and I find nothing that can be condemned on this score. The question of foreign colouring matter, in its relation to health, must be considered an open one for the present.

The small quantity of material at my disposal has prevented fuller investigation in certain directions. In the event of another collection of like kind, I beg to recommend that officers be instructed to confine their samples to one particular essence or extract at a time, so that fuller justice may be done to it.

In the work recorded I have received very material help from Mr. Lemoine and Mr. Valin.

I have the honour to be, sir,
Your obedient servant,

A. MCGILL.

COMMERCIAL EXTRACT OF LEMON.

Essence of Lemon.—The B. P. defines a tincture of lemon to be prepared from fresh lemon peel and alcohol of 90 per cent. The finished product would contain about 70 to 80 per cent alcohol by volume.

The U. S. P. defines an essence or spirit of lemon to be made from oil of lemon and lemon peel, macerated with alcohol of 95 per cent. The finished product would in this case contain a somewhat higher percentage of alcohol ; probably from 80 to 90 per cent by volume.

Extract of lemon, as used for flavouring pastry, custards, &c., is a preparation which, so far as I know, has no legally defined composition. It is popularly supposed to be prepared like the pharmacopœal tinctures, by extracting lemon peel with alcohol, or by dissolving oil of lemon in alcohol.

Oil of lemon is the oil expressed from fresh lemon peel. It consists chiefly of hydrocarbons of the terpene series, but its characteristic flavour is due mainly to an aldehyde, or to a mixture of aldehydes, present to the extent of from 4 to 8 per cent. The principal aldehyde (citral) occurs in commerce under that name ; and much of the lemon extract sold for flavouring purposes is made directly from citral. A very small quantity of citral suffices to give the lemon flavour and an economy of alcohol results from the substitution of citral for oil of lemon ; this last requiring strong alcohol for its solution.

Commercial citral contains a trace of oil of lemons. A sample reported in the accompanying table contained 0.5 per cent. This minute amount of oil of lemon, accidentally present, cannot be held to make the use of citral equivalent to the use of oil of lemon in the manufacture of extract or essence of lemon. While the flavour of lemon is chiefly due to the citral which it contains, it is certain that other substances are involved in the total natural flavour, and these must, of course, be absent from a so-called extract made from citral. A German Imperial patent (No. 134,788)¹ recently granted to Heine & Co., prepares an artificial oil of lemon “by adding to a mixture of

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92 parts of limonene and phellandrine, a mixture of citral, citronellal, geraniol, geranyl acetate, linalool and linalyl acetate, also 1 part of a mixture of nonylic and octylic aldehydes. The exact amount of the aldehydes depends upon the character and strength of the lemon odour desired.' I quote this formula in order to emphasize the fact that it is not alone to citral that lemon extract or essence owes its true flavour.

A recent decision in the Supreme Court of Michigan, rendered April 7, of this year, reversed a decision of a lower court, by which a so-called extract of lemon, made from citral, and artificially coloured, had been held to be adulterated. The manufacturers of terpeneless extracts claim better keeping qualities for such preparations, and less tendency to oxidize, thus developing disagreeable taste. It is also claimed that the full characteristic flavour of the lemon is conserved. Final opinion in this matter lies beyond the domain of the chemist, and an appeal must be made to the palate of the connoisseur. But it will be seen, from the accompanying tables, that whenever any considerable amount of oil of lemon is present at least 75 per cent of alcohol is present. This alcohol is the chief item of cost in manufacture, and it is reasonable to infer that the disuse of oil of lemon is at least in part accounted for by the possibility of employing weaker alcohol.

Most of the samples examined are coloured by coal-tar dyes—chiefly naphthol yellows and tropæolin. A normal extract of lemon has little or no colour, and it is regrettable that there should be a popular demand for lemon extract of a decided yellow. While I have no proof that these dyes, used in the minute amounts necessary to colour the extracts, are actually injurious to health, it has been clearly proven (Bulletin 83, p. 14) that they are poisons in considerable doses.

A. J. Winogradow⁽²⁾ has demonstrated by recent experiments that so little as 1 milligramme (= 0.015 grain) of certain coal-tar dyes entirely prevents the digestion of egg albumen by pepsin.

¹Pharmaceutical Review, 1903, p. 24.

⁽²⁾Zeitschrift, Untersuchung Nahr. u. Genussmittel 1903, 589-592.

II.—COMMERCIAL

ARRANGEMENT of Samples in order

Serial Number.	Name of Manufacturer.	Departmental number of samples.	Specific gravity of the sample, 15° 5' C.	Specific gravity of the distillate to equal volume.	PER CENT *ALCOHOL BY VOLUME. (APPROXIMATE).		Fixed residue at 100° C. Grammes per 100 CC.
					As alcohol	As proof spirit.	
1	Unknown	20237	0·8260	.....	92·36	161·86	0·39
2	Schilling	23525	0·8273	.....	91·96	161·16	0·50
3	Dyson, Gibson Co., 'White Star'.....	23505	0·8444	.....	86·80	152·11	0·14
4	Davis & Lawrence.....	23363	0·8513	.....	84·51	148·09	0·19
5	Dalley.....	17444	0·8577	.....	82·30	144·23	0·09
		21720					
6	Dearborn	20236	0·8666	.....	78·89	138·25	0·17
7	Black	20254	0·8758	.....	75·53	132·36	0·06
8	Jones	21314	0·8758	.....	75·53	132·36	0·08
9	Seely.....	21714	0·8974	.....	66·94	117·32	0·91
		23153					
		17858					
10	Unknown ..	21694	0·9016	.....	65·17	114·20	0·05
11	Simson Bros.....	4339	0·9097	.....	61·53	107·84	0·13
12	Baird.....	17897	0·9186	.....	57·64	101·02	0·13
13	Sherriff	17471	0·9380	.....	48·21	84·49	0·08
14	McLaren ..	23115	0·9412	.....	46·48	81·45	0·08
15	Robt. Greig Co	4321	0·9428	.....	45·53	79·79	0·18
16	Dalley.....	23148	0·9598	.....	34·69	60·79	.....
17	Mayell	17437	0·9608	0·9612	33·64	58·97	0·07
18	Hudon & Orsali.....	23374	0·9650	.....	30·57	53·56	0·08
19	Unknown.....	21308	0·9663	.....	29·40	51·53	0·07
20	Peebles	23436	0·9682	.....	27·68	48·50	0·04
21	Unknown	23103	0·9685	0·9688	27·13	47·55	0·09
22	London Coffee and Spice Company....	22043	0·9688	.....	27·13	47·55	0·07
23	Dyson, Gibson Co., 'Jewel Ext.'.....	17466	0·9702	.....	25·86	45·31	0·12
24	Eby Blain Co.....	21724	0·9712	.....	24·88	43·60	0·07
25	Unknown	23431	0·9722	0·9721	23·88	41·85	0·06
26	Wright (Detroit).....	23154	0·9751	.....	21·09	36·95	0·04
27	Unknown	23432	0·9752	.....	20·99	36·78	0·13
	Oil of lemon.....		0·8583	.....			3·00
	Citral.....		0·8950	.....			58·00

* Owing to the very small amounts of solids in solution, I have considered that a sufficiently close
Ottawa, August 25, 1903.

SESSIONAL PAPER No. 14

EXTRACT OF LEMON.

of Specific Gravity (Density).

Reaction on pouring a few drops into water.	Rotation. 2 dm. tube. Degrees of sugar scale.	Equivalent volume per cent of lemon oil.	Wool-test for colour- ing matters. Dyes.	Reaction with dilute hydrochloric acid.	Remarks.
Turbid.....	+ 15.1	4.7	Uncoloured.	None.....	Genuine.
"	+ 49.5	15.5	" ..	"	Genuine, and of exceptionally high strength.
"	+ 10.9	3.4	Yellow	Bleached..	Contains 3.4 p.c. oil of lemons; is artificially coloured.
"	+ 20.0	6.2	Uncoloured.	.....	Genuine, and above usual strength.
"	+ 11.1	3.5	Yellow	Bleached..	Contains 3.5 per cent oil of lemons; is artificially coloured.
"	+ 7.0	2.2	"	" ..	Contains 2.2 per cent oil of lemons; is artificially coloured.
"	+ 1.5	0.5	Deep yellow	" ..	Contains 0.5 per cent oil of lemons; is artificially coloured.
"	+ 7.0	2.2	Orange	Reddish ..	Contains 2.2 per cent oil of lemons; is artificially coloured.
"	+ 4.0	1.3	Deep yellow	Bleached..	Contains 1.3 per cent oil of lemon; is artificially coloured.
"	+ 1.5	0.5	Uncoloured.	None.....	Contains 0.5 per cent oil of lemons.
"	+ 1.4	0.4	" ..	"	" 0.4 "
"	+ 1.3	0.4	Deep yellow	Bleached..	Contains 0.4 per cent oil of lemons; is artificially coloured.
Slightly turbid	+ 0.4	0.1	Yellow	Red	Contains a trace of oil of lemons; is artificially coloured.
" ..	+ 0.4	0.1	" ..	No change	" " "
Clear.....	+ 0.2	0.1	"	Bleached..	" " "
.....	.....	.....	Deep yellow	" ..	" " "
"	+ 0.3	0.1	Yellow	" ..	" " "
"	+ 0.2	0.1	" ..	" ..	" " "
"	+ 0.3	0.1	Deep yellow	" ..	" " "
"	+ 0.2	0.1	Yellow	" ..	" " "
"	+ 0.3	0.1	"	" ..	" " "
"	+ 0.3	0.1	"	Red	" " "
"	+ 0.3	0.1	Deep yellow	No change	" " "
"	+ 0.2	0.1	Light yellow	Bleached..	" " "
"	+ 0.3	0.1	" ..	Red	" " "
"	+ 0.0	0.0	Yellow	Bleached..	Contains no oil of lemons; is artificially coloured.
"	+ 0.3	0.1	Deep yellow	" ..	Contains a trace oil of lemons; is artificially coloured.
.....	+ 322.0	100.0			
.....	+ 1.6	0.5			

approximation to the alcohol content was obtainable from the specific gravity of the sample.

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III.—COMMERCIAL

Serial Number.	Name of Manufacturer.	Departmental Number.	Specific Gravity of the Sample.	Spirit Gravity.	Alcohol—by Volume.		Specific Gravity of de-alcoholized residue.
					Alcohol.	Proof Spirits.	
					p. c.	p. c.	
1	Black.....	20255	1·0465	0·9847	11·87	20·81	1·0603
2	Dalley.....	23149	1·0485	0·9746	21·59	37·83	1·0825
3	Dull.....	22661	0·9844	0·9781	18·14	31·80	1·0066
4	Gourlie.....	4326	0·9400	0·9337	50·47	88·44	1·0064
5	Huckels.....	23348	1·0058	0·9865	10·30	18·04	1·0190
6	Imperial Extract Co.....	20309	0·9985	0·9787	17·48	30·64	1·0070
		22048					
7	Jonas.....	21307	0·9919	0·9640	31·40	55·03	1·0300
		21316					
8	Knight, John.....	4338	0·9718	0·9520	40·14	70·34	1·0219
	Laporte & Martin.....	21311	1·1060	0·9924	5·47	9·58	1·1115
10	London Coffee & Spice Co.....	22045	1·0440	0·9811	15·21	26·66	1·0631
11	Mayell.....	23358	1·0470	0·9841	12·40	21·73	1·0719
12	McLaren.....	17857	0·9906	0·9648	30·73	53·86	1·0270
		22077					
		23548					
13	Peerless Extract Co.....	23510	1·0164	0·9853	11·35	19·89	1·0312
14	Seely.....	17431	1·0185	0·9741	22·09	38·71	1·0440
		21718					
		22075					
		23152					
15	Tropical Extract Co.....	20309	1·0302	0·9865	10·30	18·04	1·0443
		22048					
16	Toronto Coffee & Spice Co. (Silver Label).	17875	1·0169	0·9792	16·98	29·76	1·0377
17	" " ..	23344	1·0262	0·9857	11·00	19·27	1·0376
18	" " ..	22076	0·9932	0·9832	13·24	23·21	1·0107
19	" " ..	21312	0·9997	0·9844	12·13	21·27	1·0160
20	" " ..	21727	1·0344	0·9841	12·40	21·73	1·0484
21	" " ..	23104	1·0576	0·9768	19·49	34·14	1·0802

August 27, 1903.

SESSIONAL PAPER No. 14

Extract of Vanilla.

Polarimeter reading of residue in 2 dm. tubes. Corrected for Volume.	Cane Sugar.	Vanillin.	Coumarin.	Sum of these.	Remarks.
		Per 100 Volumes.			
	p. c.				
+ 32·8	8·5	0·028	0·056	0·084	Unusually high content in alcohol.
+ 52·5	13·7	0·080	0·036	0·116	
+ 4·2	1·2	0·040	0·040	0·080	
+ 3·0	0·8	0·044	0·060	0·104	
+ 2·4	0·6	0·060	0·060	0·120	
+ 3·6	0·9	0·048	0·040	0·088	
+ 18·5	4·8	0·108	0·040	0·148	Filtrate after clarifying with lead acetate is quite colourless. Unusually high content in alcohol. Very low content of alcohol. Flavour chiefly due to coumarin.
+ 19·2	5·0	0·032	0·016	0·048	
+ 96·0	25·0	0·012	0·144	0·156	
+ 51·6	13·4	0·076	0·024	0·100	
+ 45·6	11·9	0·076	0·062	0·138	
+ 18·5	4·8	0·048	0·036	0·084	
+ 24·0	6·2	0·268	0·036	0·304	Contains a red dye of coal tar origin. Notably high content of vanillin.
+ 26·1	6·8	0·080	0·028	0·108	
+ 31·4	8·2	0·024	0·112	0·136	Flavour chiefly due to coumarin.
+ 31·6	8·2	0·028	0·072	0·100	" "
+ 2·4	0·6	0·040	0·092	0·132	" "
+ 7·8	2·0	0·104	0·064	0·168	" "
+ 6·0	1·6	0·036	0·032	0·068	" "
+ 34·2	8·9	0·028	0·036	0·064	" "
+ 43·8	11·4	0·028	0·160	0·188	" "

COMMERCIAL EXTRACT OF VANILLA.

This should be made from the dried fermented pod of *vanilla planifolia*, a plant which is cultivated in Mexico, Java and elsewhere. This fruit, as it comes into commerce, varies greatly in quality, the best coming from Mexico.

The flavour is chiefly due to a substance called *vanillin* (the aldehyde of methyl proto-catechuic acid) which occurs to the extent of from 1 to 2.75 per cent in the fruit.

Artificial *vanillin* is made on an industrial scale in Germany, and there is no doubt that much of the extract of vanilla of commerce is prepared directly from artificial vanillin. Regarding artificial vanillin, P. Carlos (1) ‘Considers that, although synthetic vanillin may reproduce the odour of vanilla, it has not by any means the same delicacy of flavour; for flavouring chocolate and similar confectionery it is stated not to possess the same softness of flavour.’

Vanilla is not mentioned in the British Pharmacopœia. A tincture is defined in the U. S. P. to be made from vanilla, sugar and diluted alcohol. The finished tincture contains about 50 per cent (volume) of alcohol.

Coumarin is a substance having much the same flavour as vanillin, and is therefore capable of being substituted for this last in the manufacture of a *soi-disant* extract of vanilla. Coumarin (the anhydride of ortho-coumaric acid) occurs in the tonka-bean and in many other plants. It is also prepared artificially from salicylic aldehyde by several methods. However legitimate a substance, for use as a flavour, coumarin may be,—it is certainly to be considered as an adulterant when substituted for the more expensive vanillin, and sold under the name of vanilla.

Methods for the estimation of vanillin and coumarin in admixture have been worked out by several chemists. Those of Hess and Prescott, as modified by Winton and Silverman (1) have been employed in this laboratory.

Reference to the accompanying tables will show that coumarin is present, to some extent, in all the samples analysed, while in some of them it constitutes by far the greater portion of the aromatic ingredient of the extract.

The great range of variation in these extracts of vanilla is noteworthy. The following statement may make this point clearer:—

In 21 samples analysed—

Vanillin varies in amount from	.....	0.012 to 0.268
Coumarin	“ “	.....0.016 to 0.160
Alcohol	“ “	.....5.47 to 50.47
Sugar	“ “	.....0.6 to 25.0

It follows from this variability that most perplexing results to the consumer must be found when the article as made by one manufacturer is substituted for that made by another. It would be interesting to know what degree of constancy may be expected in the output of any single manufacturer. On account of the large amount of work in hand, and the small quantity of material furnished for analysis in many cases, I have considered it best to mix the different samples bearing the same maker’s name, and work them as one sample. This has been done in the case of numbers 6, 7, 12, 14 and 15 of the accompanying table.

(1) Repertoire de Pharmacie, 14, 5—through Year Book of Pharmacy, 1902, 297.

(1) Journal American Chemical Society—Vol. 21, 256 and 721, and Vol. 24.

IV.—FLAVOURING ESSENCES.

Serial Number.	Departmental Number.	Name.	Name of Manufacturer.	Specific Gravity of Sample.	Fixed residue. Per 100cc.	Alcohol— (approximate). Volume per cent.		Remarks.
						Alcohol.	Proof Spirit.	
1	4328	Almonds.....	Lymans Sons.....	0.9244	0.070	55.0	96.3	
2	17870	".....	Seely.....	0.9134	0.050	59.9	105.0	
3	20258	".....	Dearborn.....	0.9584	0.030	37.1	65.0	
4	20305	".....	Jonas.....	0.9006	0.030	65.6	114.9	
5	21695	".....	Fruit Canning Co.....	0.9357	0.170	49.5	86.7	Contains a yellow dye.
1	17914	Wintergreen.....	Baird Co.....	0.9164	0.100	58.6	102.7	
2	23105	".....	Bradley & Son.....	0.9668	0.140	29.0	51.0	
3	23508	".....	Langley & Henderson.....	0.8442	0.110	86.9	152.2	
1	21313	Cochineal.....	Constant.....	1.1478	30.460	None.		Polarization = -8°.
2	23115	".....	Imperial Extract Co.....	1.3024	87.460	"		" = +16°.
1	17893	Rose.....	Seely.....	0.9075	0.030	62.6	109.6	a foreign dye.
2	20250	".....	Simson Bros.....	0.9583	0.050	35.8	62.8	
1	23501	Apricot.....	Tufts & Son.....	0.9477	0.260	42.6	74.6	Contains a red dye.
1	17458	Banana.....	Pure Gold Co.....	0.9674	0.040	28.4	49.8	" yellow dye.
1	17902	Cinnamon.....	Jonas.....	0.8764	0.630	75.5	132.2	
2	21315	".....	".....	0.9202	0.920	57.0	100.0	
3	22066	".....	Dalley Co.....	0.9405	0.440	47.0	82.6	" brown dye.
1	23375	Cloves.....	Davis, Lawrence Co.....	0.8517	1.010	85.0	149.0	
1	17912	Pineapple.....	Pure Gold Co.....	0.9283	0.090	53.0	93.0	" yellow dye.
2	23147	".....	Imperial Extract Co.....	0.9613	0.240	33.8	59.3	" red dye.
1	21696	Orange.....	Blue Ribbon.....	0.9538	0.060	39.0	68.0	" yellow dye.
2	23380	".....	Hudon Hebert.....	0.9668	0.050	29.0	50.9	" "

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Essence of Almonds.—The U. S. P. (1890) gives a formula for essence of bitter almonds which requires 75 per cent alcohol (volume) in the finished product which also contains 1 per cent of bitter almond oil.

Essence of Wintergreen, is not officinal in the B.P. The U.S.P. defines a spirit of wintergreen, made from dissolving 5 volumes of oil of gaultheria in 95 volumes alcohol (94% vol).

The U.S.P. distinguishes between natural and artificial oil of wintergreen directing the first to be prepared from the leaves of *Gaultheria procumbens* by distillation, while the latter is methyl salicylate. They are defined however, as being essentially the same.

Essence of Rose.—Rosae Oleum, Oil of Rose or Otto of Rose is defined in both B.P. and U.S.P. Rose water is made by distilling water from the flowers of *Rosa Damascena*. No essence of rose is mentioned.

Essences of Apricot and Banana.—No preparations from apricot or banana are mentioned in any pharmacopœia.

Cochineal.—Tincture of cochineal is defined by the B.P. to be made from cochineal (1 part) and alcohol of 45 p.c. strength (10 parts).

The essence or extract of cochineal is sold for giving colour to jellies, &c., and not like other extracts for flavouring purposes. So long as the colouring matter of cochineal is extracted and kept in solution in such a way that it shall not mould, the object of the manufacturer is served. A formula employing alum, cream of tartar, glycerine, alcohol and other ingredients is published in Part II of the U. S. Dispensatory, 17th Edn. It should be quite unnecessary to add a foreign colouring matter to cochineal.

Essence of Orange.—The B. P. defines a tincture of orange made from orange peel, with 90 per cent alcohol. The finished product would contain from 70 to 80 per cent alcohol.

The U. S. P. defines a spirit of orange made from oil of orange peel and alcohol of 95 per cent. The alcoholic strength would be about 10 per cent higher than in the former case.

The two samples examined show a much lower content than this.

Essence of Cinnamon.—The B. P. defines a spirit of cinnamon, containing 1 part of oil of cinnamon in 10 parts of the product; the solvent being 90 per cent alcohol.

Also, a tincture of cinnamon made from the bark, with 70 per cent spirit.

The U. S. P. *Spiritus Cinnamomi* is practically identical with that of the B. P. The tincture contains glycerine.

It does not follow that an essence prepared for the kitchen must come up to pharmacopœal standard.

Schimmel & Co. have recently taken out a patent for an artificial cinnamon oil.

Essence of Cloves.—The British Pharmacopœia defines an infusion of cloves; but neither essence nor tincture is defined in B. P. or U. S. P.

Pineapple Essence is not defined in any pharmacopœia.

V.—ESSENCES OF PEPPERMINT.

Serial Number.	Departmental Number.	Manufacturer.	Specific Gravity of Sample.	Fixed Residue, per 100cc.	Rotation in 2 dm. tube, Sugar Scale.	Alcohol (approximate) Vol. per cent.		Remarks.
						Alcohol.	Proof Spirit.	
1	17884	Bennett Chem. Co..	0·8867	9·360	—3·2°	74·5	130·6	Contains a yellow dye. " " " "
2	21688	Snowdrift Co.	0·9612	1·810	0·0°	34·5	60·5	
3	22052	Gorman, Eckhart Co.	0·9622	0·190	0·0°	33·1	57·9	
4	23359	Brayley Bros	0·9305	0·156	0·0°	52·2	91·6	
5	23360	Davis, Lawrence Co.	0·9117	0·800	0·0°	61·4	107·6	

Essence of Peppermint.

The B. P. defines a spirit of peppermint, made from oil of peppermint, to contain 10 per cent of this last, dissolved in 90 per cent alcohol. The resultant tincture would contain approximately 80 per cent of alcohol (volume).

The U. S. P. defines an essence containing 10 per cent oil of peppermint and 1 per cent of leaves, with alcohol of 94 per cent. The resultant tincture would much resemble the above.

It will be noted that only one of the samples analysed approximates to either of the pharmacopœal essences, and this is the only one showing presence of oil of peppermint by possessing optical activity. The oil of peppermint is lævo-gyratory, but appears to be very variable in the degree of rotation. A sample examined by me gave a reading —21·4 ° (sugar scale) in 2 dm. tube, on solution in alcohol to 10 volumes.

Owing to the presence of more or less sugar in the samples tabulated, the rotation observed cannot be taken as a safe guide to the oil present. The samples were too small to permit of fuller examination.

VI.—FLAVOURING ESSENCES—RASPBERRY.

Serial Number.	Departmental Number.	Manufacturer.	Specific Gravity of Sample.	Fixed Residue, per 100cc.	Rotation in 2 dm. tube, Sugar Scale.	Alcohol (approximate) Vol. per cent.		Remarks.
						Alcohol.	Proof Spirit.	
1	17450	Pure Gold Co.	0·9811	10·460	+25·6°	43·9	76·9	Contains about 6·7% sugar and a red dye.
2	20251	Jonas	0·9197	3·080	0·0	60·0	105·0	Contains a red dye.
3	21309	Laporte Martin....	0·9738	0·730	+1·8	25·0	44·0	" " and about 0·5% sugar.
4	23150	Dalley Co	0·9904	3·460	0·0	16·0	28·0	Contains a red dye.
5	23387	"	1·0373	20·140	+46·4	33·0	57·0	" " and about 12% sugar.
6	23435	"	0·9778	10·880	0·0	40·5	71·0	Contains a red dye.
7	23156	Imp. Ext. Co... .	1·0038	9·830	0·0	17·0	29·8	" "

NOTE.—These are all artificially coloured. There is no accepted standard for the article, and it is evident that while each manufacturer has his own formula, this formula shows great elasticity.

VII.—FLAVOURING EXTRACTS—STRAWBERRY.

Serial Number.	Departmental Number.	Manufacturer.	Specific Gravity of Sample.	Fixed Residue, per 100cc.	Rotation in 2 dm. Sugar Scale.	Alcohol, (approximate) Vol. per cent.		Remarks.
						Alcohol.	Proof Spirit.	
1	17447	Whyte.....	0·9441	0·000	0·0°	44·8	78·5	Contains a lavender dye.
2	17455	Blue Ribbon	0·9753	4·870	+16·0°	35·0	61·4	" crimson " and about 4·2% sugar.
3	21310	Laporte Martin.....	0·9705	0·170	0·0	25·0	44·0	Contains a purple dye.
4	22055	Warren Bros..	0·9990	7·950	0·0	18·0	31·5	" red "
5	23151	Dalley Co	0·9845	4·160	0·0	26·0	45·5	" crimson "
6	23434	"	0·9820	0·930	+2·0	36·0	63·0	" purple " and about 0·5% sugar.

NOTE.—These essences are all artificially coloured. There is no accepted standard for this article.

APPENDIX D.

BULLETIN No. 90--HONEY, 1903.

LABORATORY OF THE INLAND REVENUE DEPARTMENT,

OTTAWA, October 2, 1903.

W. J. GERALD, Esq.,

Deputy Minister of Inland Revenue.

SIR,—I beg to submit herewith a tabulated statement (No. I) giving a description of the samples of honey which were collected according to your instructions of March 27 last, and which have been submitted to examination in this laboratory. Before referring to the particulars given in the table, it seems necessary to make the following explanatory remarks.

Honey is generally understood to be the sweet secretion which working bees produce from feeding on the nectar of the flowers, leaves, etc., of various plants and trees. As is well known, the aromatic constituents of many of these flowers are found in the honeys produced from them. Thus, in this country, clover, buckwheat and other honeys have been distinguished by their taste and aroma, while, on the continent of Europe, such names occur as linde, acacia, heath, conifer, forest and spruce honey. The nectar of flowers contains from 60 to 90 per cent of water, and both fruit sugar and cane sugar have been found in it. It experiences, in the stomach of the bee, certain changes which consist principally in an inversion of the cane-sugar. As is the case with many articles of food in Canada, 'the limits of variability' (see Section 19 of the Adulteration Act) permissible in honey have not yet been legally determined, but it seems to be generally accepted, not only by beekeepers but by the general public, that the feeding of bees in summer time with cane sugar or sugar solution, in order to increase the production, should be regarded as adulteration. This principle is expressly acted on by the association of Swiss Agricultural Chemists, who have also adopted 16 per cent cane sugar as the maximum limit which genuine honey ought to contain. Other chemists place the limit lower, and König states that natural honey may contain up to 8 or 10 per cent cane sugar. Experiments are on record which demonstrate that bees fed exclusively on cane sugar syrup produce a honey containing as much as 30 per cent cane sugar. Besides this adulteration, effected with the co-operation of the bees, honey may also be falsified by the direct addition of cane sugar or glucose (Starch sugar) syrup, the sophisticated honey in the latter case being sometimes sold as 'Swiss honey'. Neither of these varieties is difficult of detection, but it is otherwise in cases of an admixture of invert sugar, a substance produced by the action of dilute acids on cane sugar. This sort of adulteration has long been known, especially on the continent of Europe, where the product is sold under such names as 'Turkish honey', 'table honey' and 'prepared honey'. Not unfrequently it is more honestly termed 'sugar honey', or 'artificial honey,' (*Kunst honig*), and some of it is said to have come from America, in comb made from paraffine, and labelled as 'prime American honey.' Its manufacture has increased greatly during the last ten years. It is prepared with such skill as to baffle the efforts of German chemists to distinguish it from the genuine article, although both the German and the Belgian governments have sought by every means to protect the producers of pure honey. A recent memoir, emanating from the Imperial German Health Bureau, acknowledges that the trade in this artificial honey is very considerable, and that the addition of invert-sugar to genuine honey cannot be detected. (See *Zeitschrift für Untersuchung der Nahrungs- u. Genussmittel* for June 15, 1903.)

Whether it is likely that the last mentioned variety of spurious honey is sold in Canada, I am unable to state. I doubt whether invert-sugar is manufactured in Canada and certainly it is not imported under that name. There is, however, a considerable importation of honey itself, which is given in the Trade and Navigation Tables as follows:—

	Entered for Home Consumption for Fiscal Year ended	
	June 30, 1902.	June 30, 1903.
Honey in the comb, or otherwise, and imitations thereof—	Lbs.	Lbs.
From Great Britain.....	31,856	6,209
“ British West Indies.....	18,754	51,789
“ Austro-Hungary.....	6,571	
“ China.....	320	
“ Germany.....	3,559	
“ United States.....	85,451	62,606
Total.....	146,511	120,604

It would seem quite possible that some of this imported honey, upon which a duty of 3 cents per lb. has to be paid, may be of a spurious character.

The adulteration of honey by means of added water has also to be taken into consideration. The quantity in genuine honey seldom exceeds 20 per cent, and the maximum limit is not placed beyond 25 per cent by those chemists who have studied the subject.

In Table I will be found all the information, as well as analytical results, which is available regarding 99 samples of honey, which were collected in the open market and subjected to examination here. Besides the vendor’s name and address, and those of the party from whom he is said to have procured the honey, there are given in a few cases designations indicating quality. Under the results of examination are given the direct saccharimeter reading, and the water percentage as the best discriminating tests for separating the apparently genuine from the apparently adulterated samples.

The direct saccharimeter reading of the 99 samples was observed in the same manner as in testing samples of cane sugar or molasses, by means of the Schmidt & Haensch improved instrument with triple field of vision. The number of degrees mentioned are therefore from observation of a 26.048 per cent solution in a 200 mm. tube. It will be observed that the great majority of the samples, 86 in number, give the levo-rotatory readings, said to be indicative of pure honey when an admixture of invert-sugar is excluded from consideration. It must not, however, be supposed that left hand rotation, even in the absence of invert-sugar will infallibly indicate a genuine honey. It is quite possible that honey, adulterated with a small proportion of glucose syrup, may still give a distinct levo-rotatory reading. An experiment on this point, made by Mr. McGill, may here be put on record. 93 parts of honey reading -16.2° at 20° C. were mixed with 7 parts of ordinary glucose, reading $+88^{\circ}$ at 30° C. This adulterated honey read (after boiling and cooling the solution to correct bi-rotation) -4.3° at 20° C. The most of the samples, 69 in number, showed crystallization, while in 17 there was no such appearance. In this separation of the sugars, dextrose or grape sugar preponderates over the levulose or fruit sugar. These sugars are present in the honey itself in somewhat different proportions from those contained in invert-sugar, the levulose prevailing to a slight extent. Since ‘it is held by experienced beekeepers that all genuine honey will eventually crystallize, and hence that honey warranted to remain syrupy is probably adulterated’ (Allen), it is quite possible that some of these clear honeys may have contained an addition of invert-sugar. No less than 13 samples showed positive rotation, and, as probably adulterated samples, were subjected to further examination, the details of which are given in a separate table, No. II. The final conclusions arrived at regarding the adulteration of these are however incorporated in Table I, while the more technical explanations regarding the methods of examination are given in a memorandum appended to Table II.

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The percentage of water stated in Table I was obtained by evaporating 10 ccm of a 5 p.c. solution of the sample in crysotile fibre for 24 hours at a temperature varying from 60° to 70° Centigrade, but never exceeding the latter figure. Only 8 of the samples were found to contain moisture to the extent of 25 p.c. and over, namely:—

No. 17887	with 27.4 p.c. and	— reading ; clear.
“ 17896	“ 25.6 “	“ “
“ 21300	“ 25.0 “	“ “
“ 21301	“ 32.6 “	“ “ cryst.
“ 21305	“ 28.8 “	and + reading ; clear.
“ 23101	“ 26.4 “	“ “
“ 17464	“ 25.6 “	and — reading ; cryst.
“ 17467	“ 27.4 “	and + reading ; clear.

Significantly enough, three of these belong to the samples showing right-handed polarization and classed as adulterated. Other three belong to the class showing left-handed polarization, but suspected of adulteration with invert-sugar on account of their clearness. The remaining two gave minus readings and crystallization and are the only ones which may fairly be suspected of containing added or, at any rate, too much water.

It will be observed that some of the adulterated samples contained fragments of comb floating in the honey, which had to be separated previous to examination. This is, of course, a very different thing from honey in the comb. Most likely the general consumer might avoid adulterated honey by purchasing it in the comb and carrying out himself the process of extracting the honey.

According to the conclusions stated in Table I, the following classification may be made of the samples described in it:—

Genuine.	81
Doubtful.	5
Adulterated.	2
Adulterated with glucose syrup.	6
Adulterated with cane sugar.	5
<hr/>	
Total number of samples.	99
<hr/>	

I have the honour to be, sir,
your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

RESULTS of Analysis of 99 Samples

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Quantity Collected.	Cost.	Brand or Description.
		Vendor.	Manufacturer or Furnisher as given by Vendor or on the Label.			
1903.		<i>District of Halifax.</i>			\$ cts.	
April 16	20240	R. F. Guest, Yarmouth...	Parker & Eakins, Yarmouth	3 bottles...	0 30	.....
" 20	20263	R. B. Dakin, Windsor, N.S.	Brown & Webb, Halifax...	3 " ..	0 20	.....
" 21	20264	H. E. Wilson, Windsor...	Hattie & Mylius " ..	3 " ..	0 20	.....
" 23	20312	G. A. Burbridge, Halifax.	Brown & Webb " ..	3 " ..	0 30	.....
" 28	20313	Hattie & Mylius " ..	Vendors.....	3 " ..	0 45	.....
" 30	20322	R. McFatridge " ..	Hattie & Mylius, Halifax..	3 " ..	0 45	'Fine New Honey.'
" 30	20325	W. H. Stevens, Dartmouth	" " ..	3 " ..	0 30	.....
" 30	20328	E. Butcher " ..	Brown & Webb " ..	3 " ..	0 45	.....
May 1	20330	G. H. Caldwell, Halifax..	" " ..	3 " ..	0 40	.....
" 1	20333	Brown Bros. & Co. " ..	" " ..	3 " ..	0 45	.....
April 17	4317	G. E. Hughes, Charlotte-town.	" " ..	3 " ..	0 45	.....
" 17	4318	H. A. Ellis, Charlottetown	John Newson, Charlotte-town.	3 " ..	0 38	.....
" 17	4327	G. A. Gourlie, Summerside	Henry Watson & Co	3 " ..	0 45	.....
" 17	4334	D. Gordon, Georgetown..	Evans & Son, Montreal...	3 " ..	0 45	.....
" 17	4340	A. McLean " ..	Dearborn & Co.	3 " ..	0 60	.....
		<i>District of New Brunswick.</i>				
" 9	17854	Puddington & Merritt, 55 Charlotte St., St. John	E. L. Colpitt & Co., Petit-codiac, Pleasant Vale, Albert Co., N.B.	3 " ..	0 75	'Maple Leaf'.
" 11	17856	G. M. & A. A. Barker, 100 Princess St., St. John.	R. H. Smith, St. Thomas..	3 " ..	0 45	'Ontario Honey.
" 14	17867	Geo. A. Moore, 109 Brussel St., St. John.	Bottled by vendor from honey in bulk.	3 " ..	0 60	.....
" 17	17885	Francis McKay, 228 Main St., Moncton.	F. W. Fearman, Hamilton	3 " ..	0 45	'Clover Honey
" 17	17886	Dr. E. O. Steves, 301 Main St., Moncton.	Canadian Drug Co., St. John.	3 " ..	0 45	.....
" 17	17887	Geo. Spencer, 272 Main St., Moncton.	" " ..	3 " ..	0 35	'White Clover Honey.'
" 17	17888	J. McD. Cook, 195 Main St., Moncton.	W. D. Black, Cloverdale Apiary. Truro, N.S.	3 " ..	0 75	'Extracted Clover Honey'
" 21	17896	Fred Waterson, 4 King St., St. Stephen.	Canadian Drug Co., St. John.	3 " ..	0 60	'Clover Honey
" 22	17904	" " ..	G. F. Beach, Charlotte Co., N.B.	3 " ..	0 60	.....
" 25	17916	W. A. Eastbrook, York St., Fredericton.	B. A. Goodspeed, York Co., N.B.	3 " ..	0 75	.....
		<i>District of Quebec.</i>				
" 16	23339	C. Peloquin, Notre Dame de St. Hyacinthe.	Vendor.....	3 lbs....	0 30

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of Honey as sold in 1903.

RESULTS OF EXAMINATION.			Observer.	Remarks by the Chief Analyst.	Number of Sample.
Direct Sacchari- meter Reading.	Water.	Physical Characters.			
°	p. c.				
— 9·0	24·6	Light yellow syrup, clear with pleasant smell.	Miss S. E. Wright.	Genuine.	20240
— 7·3	24·0	Thick; strong beeswax smell, crystallised throughout.	"	"	20263
— 7·8	24·4	Clear syrup with sediment, strong beeswax smell.	"	"	20264
—32·2	17·0	Thick; crystallised throughout, strong beeswax smell.	"	"	20312
— 2·3	22·2	Deep yellow syrup, clear; beeswax smell; mild taste.	"	"	20313
—10·7	18·8	Deep yellow colour; clear; mild flavour.	"	"	20322
— 7·9	14·0	Somewhat thick; slightly smoky odour.	"	"	20325
—10·2	22·6	Yellow colour; one-half clear; the other crystallised; mild taste; beeswax odour.	"	"	20328
—10·7	19·2	Thick crystallised syrup; mild taste.	"	"	20330
—14·2	18·4	" " " "	"	"	20333
—14·3	18·2	Light yellow colour; crystallised throughout.	Miss E. Davidson.	"	4317
— 9·0	18·0	Yellow; slightly crystallised . .	"	"	4318
—15·7	18·8	Light yellow; crystallized throughout.	"	"	4327
—15·4	23·8	Yellow; slightly granulated or crystallised.	"	"	4334
+26·4	22·4	Yellow; partly crystallised	"	Adulterated by addition glucose syrup.	4340
—16·9	22·0	Brown; partly granulated	"	Genuine	17854
—15·0	19·4	Yellow; granulated throughout..	"	"	17856
— 9·0	20·6	" clear	"	"	17867
—17·0	21·6	" partly granulated	"	"	17885
—18·3	18·2	" "	"	"	17886
—15·7	27·4	Light yellow; clear; pleasant taste.	Miss S. E. Wright.	Doubtful.	17887
—10·4	25·4	Light yellow; deposit on bottom and sides of jar; mild.	"	Genuine	17888
—13·3	25·6	Pale yellow; thick; very mild taste.	"	Doubtful.	17896
—15·8	24·6	Light yellow colour; deposit on bottom; strong beeswax smell; mild taste.	"	Genuine.	17904
—15·6	23·2	Yellow; slight froth on top; strong beeswax smell; mild taste.	"	"	17916
— 8·7	18·2	Bright yellow colour; clear; flower-like flavour.	"	"	23339

RESULTS of Analysis of 99 Samples

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Quantity Collected.	Cost.	Brand or Description.
		Vendor.	Manufacturer or Furnisher as given by Vendor or on the Label.			
1903.		District of Quebec—Con.			\$ cts.	
April 22	23362	W. Campbell, St. Hyacinthe	W. Myers, White's Station	3 lbs...	0 30	.....
" 28	23372	L. S. Plamondon, South Durham.	Jos. Bissonnet, Valcourt ..	2½ " ...	0 30	.....
" 29	23378	O. Carigan et fils, Three Rivers, Que.	Le Rochefort, Bécancourt.	3¼ " ...	0 39	.....
May 1	23388	S. Jacques et fils, Terrebonne.	From farmer of Lachinail..	5 " ...	0 60	.....
April 30	23381	E. Goudron, Berthierville.	Vendor.....	3 " ...	0 30	White
" 30	23382	" " ..	"	3 " ...	0 30	Brown.....
May 7	23391	Simeon Papillau, Notre Dame de St. Hyacinthe.	Antoine Marcil, Notre Dame de St. Hyacinthe.	2 ⁵ / ₁₆ " ...	0 23	.....
" 15	23604	J. B. St. Pierre, St. Hyacinthe.	Sœurs du Precieux Sang., St. Hyacinthe.	4½ " ...	0 65	.....
" 15	23605	J. B. Daignault & Cie, St. Hyacinthe.	C. Peloquin, Notre Dame de St. Hyacinthe.	3 " ...	0 30	.....
		District of Montreal.				
May 5	21296	H. Poirier, 1978 St. Catherine St., Montreal.	.....	1 lb.....	0 12	.....
" 5	21297	P. Daoust, 1830 St. Catherine St., Montreal.	Gunn, Langlois & Co.....	1 " ...	0 12	.....
" 5	21298	A. Fournier, 1879 St. Catherine St., Montreal.	.....	1 " ...	0 12	.....
" 5	21299	G. De LaMothe, 1502 St. Catherine St. Montreal.	.....	1 " ...	0 12	.....
" 5	21300	P. Massicotte & Co., 1470 St. Catherine St., Mont'l.	John Miller, Montreal.....	2 jars ...	0 20	.....
" 8	21301	E. Limoyer, 1949 Notre Dame St., Montreal.	.....	1 lb.....	0 13	.....
" 14	21302	L. P. Lavoie, 3187 Notre Dame St., St. Cunég'de.	Hudon & Orsali, Montreal.	1 " ...	0 10	.....
" 14	21303	Robert & Frères, 229 Richelieu St., St. Cunégonde.	.....	1 " ...	0 12	.....
" 14	21304	L. Legault, 102 Coursol St. St. Cunégonde.	L. P. Lavoie, St. Henri....	1 " ...	0 10	.....
" 14	21305	W. J. Maloney, 468 St. Antoine St., St. Cunégonde.	Montreal Canning and Preserving Co.	3 jars ...	0 30	'Fine Honey Compound,' 'Banner Brand.'
		District of Kingston.				
April 30	23137	S. Fourt, Walton St., Port Hope.	.....	1 bottle...	0 20	.....
" 30	23139	D. F. McDonald, Pitt St., Cornwall.	W. Atchison, Cornwall....	1½ lb.....	0 27	.....
" 30	23140	W. A. Dunkin, Cornwall.	R. Atchison "	1 " ...	0 15	.....
" 30	23141	D. J. Gillies " ..	J. McNaughton, St. Raphaels.	1 " ...	0 10	.....
" 30	23142	" " ..	C. C. Farran, Farran's Pt.	3 jars ...	0 40	.....
" 30	23143	R. Nichols " ..	.....	3 " ...	0 30	.....
" 30	23144	G. W. Armstrong " ..	.....	1 lb.....	0 11	.....
" 30	23145	J. E. Chevrier " ..	.....	1 " ...	0 12	.....
" 30	23146	G. W. Runion, Marlboro' St., Cornwall.	1 " ...	0 10
" 30	23138	J. Maybury & Co., Prescott.	Mrs. Robt. Johnson.....

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of Honey as sold in 1903—*Continued.*

RESULTS OF EXAMINATION.			Observer.	Remarks by the Chief Analyst.	Number of Sample.
Direct Sacchari- meter Reading.	Water.	Physical Characters.			
°	p. c.				
—13·7	23·4	Brownish yellow ; seven-eighths of the bulk is granulated ; smoky smell and taste.	Miss S. E. Wright	Genuine.....	23362
— 6·2	22·8	Yellow ; clear ; very strong beeswax smell.	"	"	25372
—12·2	22·6	Brown ; clear ; buckwheat taste and smell.	"	"	23378
—11·5	22·6	Light yellow syrup ; thick ; strong beeswax smell ; mild taste.	"	"	23388
—12·5	20·0	Light brown colour ; partly crystallised.	Miss E. Davidson.	"	23381
—16·6	17·8	Brown ; crystallised throughout ; buckwheat taste.	"	"	23382
—15·7	19·2	Light yellow ; crystallised throughout ; smoky smell.	"	"	23391
— 5·8	19·0	Light yellow ; crystallised throughout.	"	"	23604
—16·0	19·2	Yellow ; crystallised almost throughout.	"	"	23605
—14·3	20·0	Light yellow colour : crystallised throughout.	Miss E. Davidson.	Genuine.....	21296
—16·5	19·2	Light yellow colour ; crystallised throughout.	"	"	21297
—15·5	19·2	Yellow ; crystallised throughout ; slight odour of smoke.	"	"	21298
—16·7	20·0	Light yellow ; almost entirely crystallised.	"	"	21299
—16·6	25·0	Light yellow, clear ; very sweet taste.	"	Doubtful.....	21300
— 6·0	32·6	Brown ; partly crystallised ; tastes of buckwheat.	"	Contains too much water.	21301
—15·8	21·0	Light yellow ; crystallised throughout.	"	Genuine	21302
—18·5	20·8	Dark brown ; crystallised ; smells and tastes of buckwheat.	"	"	21303
—13·8	24·4	Dark brown ; deposit at bottom ; smells and tastes of beeswax.	Miss S. E. Wright.	"	21304
+83·0	28·8	Clear thin syrup ; mild odour and not much taste of honey.	"	Adulterated by addition of glucose syrup.	21305
— 8·9	18·4	Pale yellow ; granulated ; flower-like flavour.	Miss S. E. Wright.	Genuine..	23137
—11·1	14·6	Light yellow ; granulated ; pleasant taste and smell.	"	"	23139
—13·9	20·6	Light yellow ; granulated ; mild flavour.	"	"	23140
—15·1	19·2	" " " "	"	"	23141
—14·2	19·0	Yellow ; clear ; mild taste & smell.	"	"	23142
— 8·8	20·0	" granulated... ..	"	"	23143
— 7·9	23·8	Pale yellow ; thick syrup ; mild taste.	"	"	23144
—17·5	20·0	Yellow ; partly crystallised.....	Miss E. Davidson.	"	23145
—13·9	19·0	" crystallised throughout.	"	"	23146
—11·2	24·2	" strong smell and taste of beeswax.	Miss S. E. Wright.	"	23138

RESULTS of Analysis of 99 Samples

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Quantity Collected.	Cost.	Brand or Description.
		Vendor.	Manufacturer or Furnisher as given by Vendor or on the Label.			
1903.		<i>District of Toronto.</i>			\$ cts.	
April 15	23401	Chas. Chown, 575 Yonge St., Toronto.	Jones Bros., Niagara, Ont.	3 jars ...	0 27	.....
" 15	23402	R. English, 490 Yonge St., Toronto.	.....	3 " ...	0 25	.....
" 15	23403	F. Patience, 429 Yonge St., Toronto.	T. J. Dougall, Stouffville, Ont.	1 lb	0 15	.....
" 16	23404	J. M. Bothwell, Dunlop St. Barrie.	J. Gough, Crown Hill.....	1 " ...	0 10	.....
" 16	23405	James Vair, Dunlop St., Barrie.	.....	1 " ...	0 10	.....
" 16	23406	Hobley Bros., Dunlop St., Barrie.	W. J. Gough, Crown Hill.	1 " ...	0 13	.....
" 18	23102	J. T. Petrie, St. Paul St., St. Catharines.	H. Freas, St. Annes.....	1 jar....	0 40	.....
" 18	23101	J. T. Petrie, St. Paul St., St. Catharines.	Upton Co., Hamilton.....	3 jars ...	0 30	.....
" 17	23407	John O. Carpenter, M'ket Square, Hamilton.	.....	1 lb	0 20	.....
" 17	23408	C. H. Peebles, Market Square, Hamilton.	.....	1 " ...	0 15	.....
		<i>District of Windsor.</i>				
April 9	22047	C. A. Nairn, Goderich....	Mrs. Strachan, Goderich ..	3 jars ...	0 40	.....
" 16	22065	Stuebing Bros., Berlin ...	F. F. Dalley & Co., Hamilton.	3 " ...	0 30	.....
" 16	22069	A. K. Roesch, Waterloo..	F. W. Fearman, Hamilton.	1 lb	0 25	.....
" 17	22074	John Sloan & Co., Galt...	Mrs. Rose Miller	3 jars ...	0 35	.....
" 18	22080	J. A. McRae, Guelph.....	H. Walker & Sons, Guelph.	3 " ...	0 30	.....
" 22	22087	Wm. Anderson, Chatham.	Mr. Chrysler.....	3 lbs....	0 35	.....
" 22	22088	Hugh Malcomson " ..	Amos Kelly, Co. Kent, Ont.	3 " ...	0 35	.....
" 22	22091	Geo. Parrot, Glencoe. ...	Wall & Guffy, Windsor...	3 pots...	0 30	.....
" 22	22097	James Wilson, London...	E. Bainard, Glenworth....	3 " ...	0 35	.....
" 22	22098	A. P. Yeo, London.....	Vendor.....	3 " ...	0 30	.....
		<i>District of Winnipeg.</i>				
April 15	17430	Jas. Freeborn & Co., Mor-den.	Dundas & Flavelle, Lindsay, Ont.	1 lb	0 60	.....
" 18	17438	J. A. Munro, Boissevain..	Deadmaris, Brussels, Ont..	.....	0 75	.....
" 23	17448	R. W. McNaughton, Moosomin.	H. H. Waddell, St. Thomas, Ont.	3 jars....	1 05	.....
" 24	17449	A. Grant, Brandon.....	From a farmer.....	3 "	1 05	.....
" 25	17459	J. & E. Brown, Portage la Prairie.	Bright & Johnson, Winnipeg	3 "	0 75	.....
May 6	17464	W. B. Francis, Winnipeg.	Dyson, Gibson Co., Winnipeg.	3 "	0 60	.....
" 6	17467	J. G. Hargrave " ..	Upton, Hamilton.	3 "	0 75	.....
" 7	17469	Porter & Orris " ..	Dundas & Flavelle, Lindsay, Ont.	3 "	0 60
" 7	17472	Campbell Bros. & Wilson, Winnipeg.	Vendors.....	3 "	0 60

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of Honey as sold in 1903—*Continued.*

RESULTS OF EXAMINATION.			Observer.	Remarks by the Chief Analyst.	Number of Sample.
Direct Sacchari- meter Reading.	Water.	Physical Characters.			
	p. c.				
—15·9	21·4	Yellow ; partly crystallised.....	Miss E. Davidson.	Genuine.....	23401
—17·7	22·8	Light yellow , crystallised almost throughout.	" ..	" ..	23402
—15·7	19·0	White ; crystallised throughout and almost solid.	" ..	" ..	23403
— 7·4	18·4	Yellow ; slightly crystallised.. ..	" ..	" ..	23404
— 1·9	22·2	Yellow ; partly crystallised.....	" ..	" ..	23405
—10·1	21·0	Light yellow; crystallised through- out.	" ..	" ..	23406
—16·2	21·6	White ; crystallised throughout..	" ..	" ..	23102
+70·8	26·4	Yellow ; clear.....	" ..	Adulterated by addition of glucose syrup and cane sugar.	23101
—11·4	22·4	White ; crystallised throughout..	" ..	Genuine.....	23407
—14·2	20·6	" " " ..	" ..	" ..	23408
—19·2	21·6	Yellow ; partly crystallised.....	Miss E. Davidson.	Genuine.....	22047
—17·0	20·8	" crystallised throughout.	" ..	" ..	22065
— 7·0	19·2	" clear	" ..	" ..	22069
—14·1	21·4	" partly crystallised.....	" ..	" ..	22074
—20·0	21·2	" " " ..	" ..	" ..	22080
—13·5	19·4	Light yellow; crystallised through- out.	" ..	" ..	22087
—13·0	18·8	Yellow ; partly crystallised.....	" ..	" ..	22088
—12·0	19·8	" " " ..	" ..	" ..	22091
—14·8	21·4	Light yellow; crystallised through- out.	" ..	" ..	22097
— 9·1	20·2	Yellow ; crystallised throughout.	" ..	" ..	22098
—14·5	21·2	Yellow ; partly crystallised	Miss E. Davidson.	Genuine.....	17430
+23·0	23·2	Dark yellow ; clear	" ..	Adulterated by addition of cane sugar.	17438
—15·3	19·2	Yellow ; crystallised throughout.	" ..	Genuine.....	17448
— 7·4	19·2	White ; crystallised throughout..	" ..	" ..	17449
+19·0	23·0	Brown ; clear ; smells of buck- wheat.	" ..	Adulterated by cane sugar	17459
—11·6	25·6	Yellow ; partly crystallised	" ..	Contains too much water.	17464
+49·1	27·4	Dark yellow ; clear	" ..	Adulterated by addition of glucose syrup.	17467
—14·5	20·2	White ; crystallised throughout..	" ..	Genuine	17469
+26·4	16·4	Brown ; clear ; very thick.....	" ..	Adulterated by addition of cane sugar.	17472

RESULTS of Analysis of 99 Samples

Date of Collection.	Number of Sample.	NAME AND ADDRESS OF		Quantity Collected.	Cost.	Brand or Description.
		Vendor.	Manufacturer or Furnisher or given by Vendor or on the Label.			
1903.		<i>District of Manitoba.</i>			\$ cts.	
April 21	21711	Ouimette & Wallever, Red Deer.	J. Turner & Co., Hamilton	3 jars.	0 75	.....
" 23	21715	John West, Wetaskiwin..	" "	3 "	0 60	.....
" 24	21719	J. H. Morris & Co., Edmonton.	Dyson, Gibson Co., Winnipeg.	3 "	0 60	.....
" 25	21726	A. Davies, Strathcona....	" "	3 "	0 75	.....
" 29	21729	A. W. Ward, Calgary....	" "	3 "	0 60	.....
		<i>District of British Columbia</i>				
April 16	21686	A. T. Charleton, Port Haney.	Geo. Charleton, Ailsa Craig, Ont.	2 "	0 40	.....
" 16	21690	Coulter & Berry, Langley.	H. L. Johnson, Chilliwack	3 "	0 75	.....
" 16	21699	H. C. Henderson, Chilliwack.	A. Malcomson, Chilliwack.	3 "	0 75	.....
" 16	23503	Mrs. E. A. Farrer, Chilliwack.	G. A. Kipp, Chilliwack....	3 "	0 75	.....
" 21	23516	S. Petersky, Steveston....	.....	3 "	0 90	.....
" 21	23520	E. Hunt, Steveston.....	San Diego Honey Co., San Francisco.	3 "	0 90	.....
" 21	23522	W. C. McBride, Port Guichon.	Pacific Const. Syrup Co., San Francisco.	3 "	1 00	.....
" 21	23523	Marshall Smith, Ladner's Landing.	Schilling Co., San Francisco	3 "	0 90	.....
" 25	23542	Speed Bros., Victoria....	J. Reagh, Ladners's Landing.	3 "	0 75
" 28	23549	E. J. Rae, New Westminster.	W. Ross, Ontario Co., California.	3 "	0 75

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of Honey as sold in 1903—*Concluded*

RESULTS OF EXAMINATION.			Observer.	Remarks by the Chief Analyst.	Number of Sample.
Direct Sacchari- meter Reading.	Water.	Physical Characters.			
°	p. c.				
—14·5	16·8	White ; crystallised throughout..	Miss E. Davidson.	Genuine.....	21711
—11·0	18·8	White ; crystallised almost throughout.	" ..	"	21715
—12·4	23·2	Yellow ; partly crystallised.....	" ..	"	21719
+ 7·1	25·2	Yellow ; clear	" ..	Adulterated by cane sugar	21726
+ 3·5	26·2	" "	" ..	" " ..	21729
—17·4	16·6	White ; crystallised throughout..	" ..	Genuine.....	21686
— 8·4	22·8	Yellow ; partly crystallised ; con- tains pieces of comb.	" ..	"	21690
+14·2	18·8	Brown ; partly crystallised ; very thick ; tastes and smells of brown sugar.	" ..	Adulterated	21699
— 8·2	19·0	Dark yellow or brown ; crystal- lised almost throughout ; con- tains pieces of comb.	" ..	Genuine.....	23503
+69·8	21·6	Yellow ; partly crystallised ; con- tains pieces of comb.	" ..	Adulterated with glucose syrup.	23516
+41·6	21·2	" " " ..	" ..	" " ..	23520
+42·8	21·0	Yellow ; slightly crystallised ; contains pieces of comb.	" ..	" " ..	23522
—14·8	17·0	White ; crystallised throughout..	" ..	Genuine.....	23523
—10·7	17·0	Yellow ; partly crystallised.....	" ..	"	23543
—16·8	15·0	Brown ; not crystallised ; very thick.	" ..	"	23549

TABLE II.—Results of further examination of 13 samples Honey showing right handed rotation, by Miss. E. Davidson.

No. of samples.	BY CLERGET PROCESS.				Approximate percentage of glucose syrup.	BY FEHLING SOLUTION.			Dextrine reaction.
	Direct Saccharimeter reading.	Reading after Inversion.	Temperature Centigrade.	Cane sugar by Clerget formula; p. cent.		Reducing sugar, stated as invert.	Reducing sugar after inversion.	Cane sugar, per cent.	
4340	+27·4	+21·3°	23°	4·65	13·7	62·68	68·04	5·09	Distinct.
21305	+81·0	+71·3	24	7·42	40·5	49·48	54·24	4·52	"
23101	+70·7	+39·3	24	24·02	35·3	40·15	62·60	21·33	"
17438	+22·9	—17·9	24	31·22	.....	42·98	80·08	35·26	None.
17459	+19·2	—16·5	24	27·31	.....	47·15	76·80	28·16	"
17467	+48·6	+35·2	24	10·24	24·3	52·98	63·00	9·52	Distinct.
17472	+26·8	—16·4	24	33·05	.....	45·69	78·75	31·41	None.
21726	+8·5	—15·2	24	18·13	.....	52·49	75·00	21·38	"
21729	+3·9	—14·7	23	14·18	.....	55·60	75·04	18·46	"
21699	+14·1	+10·8	21	2·49	.....	65·13	68·63	3·32	"
23516	+70·1	+55·4	23	11·20	35·0	55·51	65·72	9·70	Distinct.
23520	+41·9	+35·4	23	4·96	20·9	63·38	69·22	5·54	"
23522	+43·5	+32·2	23	8·61	21·7	62·60	70·00	7·11	"

MEMORANDUM REGARDING THE EXAMINATIONS REFERRED TO IN TABLE II.

The samples whose numbers are given in this table are those which shewed right handed rotation in the polariscopic observation noted in Table I, and which were subjected to further examination in order to ascertain whether this behavior was due to glucose syrup or cane sugar, and, in the latter case to determine the quantity of cane sugar present.

They were first examined by the Clerget process the nature of which is very clearly described by Allen (Commercial Organic Analysis, 1898 ; Vol. I, p. 260). The only difference which has been made in the equations there given is in the change by inversion which instead of 144 has been placed at 142·7 in accordance with the more recent determinations of Wohl. In Table II all the observations were given which are necessary for calculating the cane sugar, the percentage of which is also stated.

The percentage of sucrose present in the samples of Table II was also ascertained by the use of Fehling solution, the details of the process being as follows :—A five per cent solution of the honey sample was first prepared.

(1.) For determining the reducing sugars 10 c.c.m. of it, containing 0·5 grammes of the original sample were treated direct with Fehling solution in excess. The weight of the cuprous oxide produced multiplied by the factor 0·4861 and by 200 gave the percentage of reducing sugars present, stated as invert sugar. The name reducing sugar applies to all the varieties of this substance which act upon Fehling solution with precipitation of cuprous oxide. Dextrose, grape sugar, starch sugar, levulose or fruit sugar, the mixture of dextrose and levulose called invert sugar, and certain reducing substances which form in the syrup during the manufacture of sugar from the cane are all included under "reducing sugars." The term excludes cane sugar which does not act upon Fehling

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ing solution previous to inversion. The factor 0.4861 is based upon work done by Mr. F. W. Babington (Analyst, Vol. xvi., p. 181) and represents the cuprous oxide yielded by 1 gramme of invert sugar derived from inverting by dilute acid 0.95 grammes of cane sugar and precipitating by Fehling solution.

(2.) For ascertaining the quantity of cane sugar present 50 ccm. of the above mentioned five per cent solution of the honey were inverted by the action of 2 ccm. hydrochloric acid, then rendered slightly alkaline by potash solution and made up to 100 ccm. 10 ccm. of this inverted solution, containing 0.25 grammes of the original sample were then treated with excess of Fehling solution. The cuprous oxide produced multiplied by 400 and the factor 0.4861 gave the percentage of reducing sugar, including that derived from the inversion of the cane sugar present. The direct percentage, as ascertained under (1) was then deducted from the percentage after inversion, and the difference multiplied by 0.95 which gave the percentage of cane sugar in the sample. It will be seen from the table that the percentages thus obtained confirm, on the whole, with sufficient accuracy, those obtained by the Clerget process.

Allen states that, in the absence of added cane and invert sugar, an approximate estimation of the proportion of glucose syrup in honey may be made by reckoning 1 per cent of the adulterant for every degree of dextro-rotatory power possessed by the sample. Following this rule the percentage of glucose syrup present in the 13 samples of Table II are given in one of its columns.

The samples in question were also subjected to a qualitative test for dextrine which is usually a constituent of commercial glucose syrup. This test was applied in the manner described by Haenle (*Die Chemie des Honigs*; Strasburg, 1892), 5 ccm. of a 33 $\frac{1}{3}$ per cent solution of the sample are placed in a test tube, and 2 ccm. of absolute alcohol gently added. If dextrine is present a white turbidity is observable at the contact plane of the two fluids, which is caused by the separation of the dextrine, and disappears on mixing. Cane sugar treated in this way, and honey as a rule do not give this reaction. In Table II a column is given which shows the results of this test when applied to the different samples.

T. M.

APPENDIX E.

BULLETIN No. 91--WHITE LEAD IN OIL, 1903.

OTTAWA, Nov. 4, 1903.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to present this report regarding 147 samples of white lead in oil which, in accordance with your instructions of August 11 last, were collected in the various districts of the Dominion as follows :—

	Number of Samples.
Nova Scotia and P. E. Island.....	24
New Brunswick	16
Quebec.....	18
Montreal.....	15
Kingston	14
Toronto.	16
London	14
Manitoba and North-west.....	18
British Columbia	12
Total	147

The table appended to this report gives the names under which these samples were sold, and the results of their examination in this laboratory, as well as the names of the vendors and furnishers of the samples. Besides ascertaining the absence of ‘barytes,’ the commercial name of the mineral, barite, finely ground, or its percentage when present, search was made for acid-soluble sulphuric acid and lime, in order to detect adulteration by sulphate of lime or by common whiting. These, it will be observed, were very seldom found, the chief adulterant being barytes. The table also gives in the remark column the conclusions drawn by myself from the results of the testing, according to which the total number of samples examined may be classified as follows :—

Genuine.....	100
Slightly impure.....	2
Adulterated, but not sold as pure	2
Adulterated, but sold under special names	25
Adulterated, sold as white lead.....	12
Prepared paints not sold as white lead	6
Total.....	147

In explanation of the foregoing it may be stated that the samples characterised as genuine are those which have been sold as pure in accordance with the provisions of the Act in restraint of fraudulent marking. This Act prohibits the use of the terms ‘pure’ or ‘genuine,’ for white lead in oil, unless the article has the composition specified in schedule A of the Act. The two ‘slightly impure’ samples were no doubt intended for genuine, and the very small amount of insoluble matter present was probably accidental. The two samples ‘not sold as pure’ have been called adulterated, although the

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vendor showed good faith in making the declaration. The large number of samples sold under special names have been named 'adulterated' in accordance with former practice, and because their sale contravenes the spirit of the Adulteration Act, which defines an article as adulterated if 'any substance has been mixed with it so as to 'reduce, lower or injuriously affect its quality or strength.' Besides, the special names do not indicate the 'mixed' or 'compound' nature of these samples as required by the Act; neither do they declare to the purchaser that he is being served with an inferior article. Twelve samples were sold simply as white lead, but were largely adulterated, and were not labelled as 'compound' or 'mixture.' Finally, seven samples were purchased by the inspectors which were plainly declared to be 'paints' by the vendors and are known to be articles quite different in character from 'white lead in oil.'

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

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RESULTS of examining 147

Date of Collection	Nature of Sample.	Number of Sample.	Cost.		Name and Address of Vendor.
			Quantity.	\$ cts.	
1903.	<i>District of Halifax.</i>				
Aug. 19..	Anchor, White Lead.....	4347	3 lbs.	0 30	W. A. Poole, Montague, P.E.I....
" 19..	White Paint, mixed ready for use.	4350	3 "	0 30	Capt. Jos. McDonald, Cardigan...
" 22..	London No. 1 White Lead Paint	4355	3 "	0 30	S. W. Crabbe, Charlottetown, P.E.I.
" 24..	White Lead.....	4359	3 "	0 27	Funnell & Chandler " ..
" 24..	"	4360	3 "	0 27	Cameron & Co. " ..
" 25..	Sheffield White (No. 1) Lead ..	4362	3 "	0 24	R. L. Holman, Summerside, P.E.I.
" 27..	London White Lead	4370	3 "	0 30	Matthew & McLean, Souris.....
" 27..	No. 1 White Lead	4374	3 "	0 30	Stanley, Shaw & Peardon, Charlottetown.
Sept. 14..	London No. 1 White Lead.....	20351	3 "	0 30	Stairs, Son & Morrow, Halifax, N.S.
" 14..	BB. No. 1 White Lead... ..	20353	3 "	0 30	H. H. Fuller & Co. " ..
" 14..	White Lead, not sold as pure..	20354	3 "	0 30	Black Bros. & Co. " ..
" 16..	"	20365	3 "	0 30	Martin & Moore " ..
" 16..	" sold as pure.....	20366	3 "	0 30	D. Roche " ..
" 16..	" "	20367	3 "	0 30	F. Reardon " ..
" 16..	" "	20368	3 "	0 30	Walsh Bros. " ..
" 18..	" sold as Green Seal pure.	20369	3 "	0 30	R. Dawson & Sons, Bridgewater, N.S.
" 18..	" sold as genuine....	20370	3 "	0 30	J. E. Kedy " ..
" 18..	" Can No. 023108....	20377	3 "	0 30	W. O. Bates " ..
" 19..	" Anchor brand....	20381	3 "	0 30	T. P. Calkin & Co., Kentville, N.S.
" 19..	" London No. 1.....	20382	3 "	0 30	B. H. Dodge " ..
" 22..	" 'London Lead'...	20385	3 "	0 30	W. B. Arthur & Co., Halifax, N.S.
" 22..	" sold as pure.....	20386	3 "	0 30	Wm. Robertson & Son " ..
" 22..	" sold as London No. 1.	20387	3 "	0 30	A. M. Bell & Co. " ..
" 22..	" Green Seal pure...	20388	3 "	0 30	Crowell Bros. " ..
	<i>District of New Brunswick.</i>				
Aug. 10..	Robertson's Warranted Chemically Pure Ground English White Lead.	17920	3 1-lb. tins	0 30	The Jas. Robertson Co. Ltd., St. Johns.
" 10..	London Genuine White Lead Paint.	17921	"	0 30	T. McAvity & Son, St. John, N.B.
" 19..	London White Lead, XX.....	17922	3 2-lb. tins	0 57	Kerr & Robertson " ..
" 19..	White Lead in Oil.....	17923	3 lbs. bulk	0 30	H. L. & J. T. McGowan
" 19..	" "	17924	"	0 30	W. M. Rowan, St. John, N.B.....
" 19..	" " Green Seal brand.	17925	"	0 30	H. A. Young " ..
" 25..	'Anchor' White Lead, superfine	17940	3 1-lb. tins	0 30	Sussex Mercantile Co. Ltd., Sussex.
" 26..	White Lead in Oil.....	17943	"	0 30	Winter Co., Moncton, N.B.....
" 26..	" "	17944	"	0 30	The Sunner Co. Ltd., Moncton, N.B.
" 29..	'Anchor' White Lead in Oil...	17952	4 lbs. bulk	0 40	H. M. Kent, -Bathurst, N.B.
Sept. 8..	Pure White Lead	17960	3 1-lb. tins	0 30	Dinsmore Bros., St. Stephen, N.B.
" 9..	White Lead in Oil.....	17965	4 lbs. bulk	0 40	G. M. Taylor, Grand Falls, N.B...
" 11..	" "	17968	"	0 40	A. E. Jones, Woodstock, N.B.....
" 11..	" "	17969	"	0 40	W. F. Dibblee & Son, Woodstock..
" 12..	'Green Seal' White Lead	17971	3 2-lb. tins	0 60	Tweedale & Co., Fredericton, N.B.
" 12..	White Lead, not sold as pure..	17972	3 1-lb. tins	0 36	R. Chestnut & Son, Fredericton ...

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Samples of White Lead in oil.

Name and Address of Manufacturer or Furnisher.	Residue insol- uble in Nitric Acid. Barytes in most cases.	Sul- phuric Acid.	Lime.	Name of Analyst.	Remarks by the Chief Analyst.
	p. c.				
Henderson & Potts, Halifax, N.S.	25·60	Trace.	Trace.	Miss S. E. Wright..	Adulterated.
Blundell, Spence & Co., Hull and London, Eng.	86·55	None.	None.	" ..	Sold as prepared paint.
Henderson & Potts, Halifax, N.S.	42·85	Present.	Present.	" ..	Adulterated.
Canada Paint Co. Ltd., Montreal.	14·20	None.	None.	" ..	"
A. Ramsay & Son " ..	None.	"	"	" ..	Genuine.
Sheffield Lead and Colour Works.	39·35	"	"	" ..	Adulterated.
Henderson & Potts, Halifax, N.S.	25·90	"	"	" ..	"
P. D. Dodds, Montreal, Que...	None.	"	"	" ..	Genuine.
Henderson & Potts, Halifax, N.S.	41·50	"	Distinct traces.	Miss E. Davidson...	Adulterated.
" ..	40·00	"	"	" ..	"
Motley & Co., Dartmouth, N.S..	47·55	"	"	" ..	Adultera'd, although not sold as pure.
Burrell & Co., London	None.	"	None.	" ..	Genuine.
A. Ramsay & Son, Montreal, Que.	0·05	"	"	" ..	"
Baylis " ..	None.	"	"	" ..	"
A. Ramsay & Son " ..	0·10	"	"	" ..	"
Sherman-Williams, Chicago	0·05	"	"	" ..	"
Henderson & Potts, Halifax, N.S.	None.	"	"	" ..	"
Montreal Rolling Mills Co.	"	"	"	" ..	"
Henderson & Potts, Halifax, N.S.	24·80	"	Traces.	" ..	Adulterated.
Stairs, Son & Morrow " ..	39·80	"	"	" ..	"
Henderson & Potts " ..	50·65	"	"	" ..	"
R. C. Jamieson & Son, Montreal.	None.	"	"	" ..	Genuine.
Henderson & Potts, Halifax, N.S.	38·85	"	Distinct traces.	" ..	Adulterated.
Sherwin-Williams, Chicago	None.	"	None.	" ..	Genuine.
The Jas. Robertson Co. Ltd., St. John.	"	.....	.....	Miss S. E. Wright..	"
Henderson & Potts, Halifax .....	"	.....	.....	" ..	"
" ..	46·95	.....	.....	" ..	Adulterated.
The Jas. Robertson Co. Ltd., St. John.	None.	.....	.....	" ..	Genuine.
The Canada Paint Co., Montreal.	"	.....	.....	" ..	"
The Sherwin-Williams Co. " ..	"	.....	.....	" ..	"
Henderson & Potts, Halifax and Montreal.	26·05	.....	.....	" ..	Adulterated.
A. Ramsay & Son, Montreal	56·50	.....	.....	" ..	"
The Jas. Robertson Co. Ltd., St. John.	None.	.....	.....	" ..	Genuine.
Henderson & Potts, Halifax .....	"	.....	None.	" ..	Adulterated.
Baylis Manufacturing Co., bought out by R. C. Jamieson & Co., Montreal.	"	None.	"	" ..	Genuine.
Sherwin-Williams & Co., Montreal	"	"	"	" ..	"
Canada Paint Co., Montreal	"	"	"	" ..	"
Henderson & Potts, Halifax	"	"	"	" ..	"
Sherwin-Williams & Co., Montreal	"	"	"	" ..	"
Canada Paint Co., Montreal	52·40	Present.	3·00	" ..	Adultera'd, although not sold as pure.

Date of Collection	Nature of Sample.	Number of Sample.	COST.		Name and Address of Vendor.
			Quantity.	\$ cts.	
1903.	<i>District of Quebec.</i>				
Aug. 28..	White Lead, guaranteed pure, Assn. No. 955292.	23606	3 lbs. bulk	0 24	Jos. Langlois, Rimouski, Que.....
" 29..	"	23611	3 "	0 20	Tancrède Peltier, Rivière du Loup.
" 29..	"	23612	3 "	0 20	" "
" 31..	Island City Pure Prepared House Paint—Inside white.	23618	3-lb. tins..	0 30	A. Normand, Montmagny.....
Sept. 1..	White Lead	23621	3 lbs. bulk	0 20	Carrière, Laine et Cie, Lévis.
" 1..	" guaranteed pure..	23623	3 "	0 24	J. U. Laine, Lévis.....
" 2..	" guaranteed pure, Assn. No. 085880.	23627	3 "	0 25	U. Lemieux et fils, Quebec
" 2..	" guaranteed pure, No. 999049.	23628	3 "	0 21	L. C. Giguère, Quebec.
" 3..	Pure White Lead.....	23629	3 lbs.....	0 30	Blais & Huard, Thetford, Que.....
" 4..	Pure White Lead, Association Label No. 26947.	23632	3 "	0 21	Geo. Lamoureux, Weedon, Que....
" 5..	Pure White Lead 'Satin White,' Government standard.	23635	3 lbs. bulk	0 30	W. E. Webster & Son, Coaticooke, Que.
" 5..	Pure White Lead, Association Label 903136.	23636	3 "	0 25	C. A. Kennedy, Coaticooke, Que...
" 15..	White Lead, guaranteed chemically pure, for decorators...	23640	3 "	0 24	W. Chartrand, Ste. Rose, Que.....
" 15..	Bull Dog, Pure Liquid Paint..	23642	3 1-lb. tins	0 27	G. H. Hill, Lachute, Que.....
" 15..	White Lead	23644	3 lbs. bulk	0 18	McFaul Bros., Lachute Mills.....
" 15..	" Label No. 53040...	23645	3 "	0 30	J. R. Meikle & Co., Lachute
" 17..	Pure White Lead.....	23646	3 "	0 20	S. G. Laviolette, St. Jerome.....
" 17..	Pure White Lead, Association Label 840523.	23647	3½ lbs.....	0 25	Bruno Beaulieu, "
	<i>District of Montreal.</i>				
Aug. 22..	White Lead, marked pure.....	21361	3 lbs. bulk	0 24	S. J. Granger, 679 St. Catherine St., Montreal.
" 24..	" "	21362	3 "	0 24	S. L. Lafleur, 1932 Notre Dame St., Montreal.
" 24..	" "	21363	3 "	0 18	Sauve & Dagenais, 2044 Notre Dame St. Montreal.
" 24..	" "	21364	3 "	0 24	P. Demers et fils, 2193 Notre Dame St., Montreal.
" 25..	White Lead, warranted chemically pure, Association Label 24437.	21366	3 lbs ...	0 30	A. Leroux, 2344 Notre Dame St., Montreal.
" 25..	Elephant Brand White Lead, Genuine, Association Label 962448.	21367	3 "	0 24	G. Prudhomme, 174 Centre St., Montreal.
Sept. 14..	White Lead 'Pure'	21368	3 "	0 18	Watts & Malkivot, 1031 Ontario St., Montreal.
" 14..	" "	21369	3 "	0 18	" " " "
" 14..	" " No. 28573..	21370	3 "	0 24	O. Leblanc, 1118 Ontario St., Montreal.
" 15..	" 'Genuine,' No. 998396	21371	3 "	0 38	A. A. McMartin. St. Joseph St., Lachine.
" 15..	" 'Pure,' No. 066394..	21372	3 "	0 20	W. E. Ranger, Lachine
" 16..	" " No. 912246..	21373	3 " ...	0 24	Joseph St. Marie, 1 St. Catherine St., Montreal.
" 16..	" No. 938839.....	21374	3 "	0 21	John Miller & Son, 1325 St. Catherine St., Montreal.
" 16..	" 'Pure'	21375	3 "	0 21	F. Martineau. 1381 St. Catherine St., Montreal.
" 16..	" "	21376	3 "	0 24	N. Desjardins, 1560 St. Catherine St., Montreal.

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Samples of White Lead in Oil—*Continued.*

Name and Address of Manufacturer or Furnisher.	Residue in sol- uble in Nitric Acid. Barytes in most cases.	Sul- phuric Acid.	Lime.	Name of Analyst.	Remarks by the Chief Analyst.
	p. c.	p. c.	p. c.		
A. Ramsay & Son, Montreal.	None.	None.	None.	Miss E. Davidson...	Genuine.
Dodds & Co., Montreal.	"	"	"	"	"
Baylis Manufact'g Co., Montreal	2.20	"	"	"	.. Slightly impure.
P. D. Dodds & Co., Montreal....	2.00	Present.	Present.	"	.. Sold as prepared paint.
Canada Paint Co. "	None.	None.	None.	"	.. Genuine.
P. D. Dodds & Co. "	1.00	"	"	"	.. Slightly impure.
Canada Paint Co. "	0.40	"	"	"	.. Genuine.
" "	None.	"	"	"	.. "
The London Paint Co., sold by Henderson & Potts.	44.75	Present.	Trace.	"	.. Contains much oil and is probably a pre- pared paint.
Montreal Rolling Mill Co., Mont- real.	None.	None.	None.	"	.. Genuine.
The Jas. Robertson Co., Montreal	0.05	"	"	"	.. "
Baylis Manufacturing Co.	0.25	"	"	"	.. "
A. Couillard, Montreal.	None.	"	"	"	.. "
A. Ramsay & Son, Montreal.	0.40	"	22.06	"	.. Sold as prepared paint.
Canada Paint Co. " ...	0.35	"	11.20	"	.. Adulterated.
" " "	None.	"	None.	"	.. Genuine.
P. D. Dodds, " ...	"	"	"	"	.. "
Canada Paint Co. "	0.05	"	"	"	.. "
P. D. Dodds & Co., Montreal ...	None.	None.	None.	Miss S. E. Wright ..	"
Jas. Robertson & Co. "	"	"	"	"	.. "
Baylis Manf'g. Co. "	"	"	"	"	.. "
P. D. Dodds & Co. "	"	"	"	"	.. "
Montreal Rolling Mills Co., Mon- treal.	"	"	"	"	.. "
Canada Paint Co., Montreal....	"	"	"	"	.. "
P. D. Dodds & Co. "	"	"	"	"	.. "
C. R. McDowell, "	"	"	Trace.	"	.. "
Baylis Manuf'g. Co. "	"	"	None.	"	.. "
Canada Paint Co. "	"	Present.	Present.	"	.. "
Montreal Rolling Mills Co. " ...	"	None.	None.	"	.. "
" " "	"	Present.	Present.	"	.. "
Canada Paint Co., Montreal.	"	None.	None.	"	.. "
Vendors.	"	"	"	"	.. "
P. D. Dodds & Co., Montreal....	"	"	"	"	.. "

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Samples of White Lead in oil—*Continued.*

Name and Address of Manufacturer or Furnisher.	Residue insol- uble in Nitric Acid. Barytes in most cases.	Sul- phuric Acid.	Lime.	Name of Analyst.	Remarks by the Chief Analyst.
	p. c.	p. c.	p. c.		
P. D. Dodd & Co.....	None.	None.	None.	Miss E. Davidson...	Genuine.
Canada Paint Co..	0·25	"	"	"	"
"	None.	"	"	"	"
Montreal Rolling Mills Co. ...	0·10	"	"	"	"
Canada Paint Co.....	0·05	"	"	"	"
Baylis Manufacturing Co.....	None.	"	"	"	"
"	"	"	"	"	"
Henderson & Potts.....	"	"	"	"	"
"	"	"	"	"	"
Canada Paint Co.....	"	"	"	"	"
Francis Frost & Co.	0·10	"	"	"	"
James Robertson & Co.....	0·05	"	"	"	"
A. Ramsay & Son, Montreal. ...	None.	"	"	"	"
Montreal Rolling Mills Co.....	"	"	"	"	"
.....	0·05	None.	None.	Miss E. Davidson...	Genuine.
Canada Paint Co.....	None.	"	"	"	"
P. D. Dodd & Co.....	0·80	"	"	"	"
A. Ramsay & Son.....	0·20	"	"	"	"
Canada Paint Co.	None.	"	"	"	"
Globe Paint Co.	24·10	"	"	"	Adulterated.
Ontario Lead and Wire Co.....	None.	"	"	"	Genuine.
P. D. Dodds & Co	"	"	"	"	"
Dominion Lead Works, Toronto.	"	"	"	"	"
A. Ramsay & Son.....	"	"	"	"	"
P. D. Dodd & Co.	0·05	"	"	"	"
Ontario Lead and Wire Co.....	None.	"	"	"	"
"	"	"	"	"	"
Canada Paint Co.....	0·05	"	"	"	"
Francis Frost & Co	0·10	"	"	"	"
Canada Paint Co.....	None.	"	"	"	"
Somerville & Co., Lead and Wire Co., Toronto.	0·15	None.	None.	Miss E. Davidson...	Genuine.
Canada Paint Co., Montreal and Toronto.	0·10	"	"	"	"
P. D. Dodd & Co.....	0·10	"	"	"	"
Sanderson Percy & Co., Toronto	21·15	"	"	"	Adulterated.
James Robertson & Co., Toronto.	None.	"	"	"	Genuine.
Canada Paint Co., Montreal....	0·05	"	"	"	"
James Robertson & Co., Toronto.	0·10	"	"	"	"
A. Ramsay & Son, Montreal	0·05	"	"	"	"
Sanderson, Percy & Co., Toronto.	45·75	"	"	"	Adulterated.
James Robertson & Co., Toronto.	0·05	"	"	"	Genuine.

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RESULTS of examining 147

Date of Collection	Nature of Sample.	Number of Sample.	COST.		Name and Address of Vendor.
			Quantity.	\$ cts.	
1903.	<i>District of London—Con.</i>				
Sept. 1..	Decorators' Pure White Lead ..	22144	3 lbs.....	0 24	John Fennell & Sons, Berlin, Ont..
" 1..	Pure White Lead, Government Standard.	22147	3 "	0 21	Liphardt Bros., Waterloo, Ont
" 2..	White Lead	22149	3 "	0 21	W. J. McMurtry, Galt, Ont.....
" 2..	"	22156	3 "	0 21	C. Klover, Guelph, Ont.....
	<i>District of Winnipeg.</i>				
Aug. 20..	White Lead	17482	3 cans.....	0 30	E. Cronter, Gladstone, Man.....
" 21..	"	17486	3 "	0 45	Babb & Kirkland, Portage la Prairie
" 21..	Maple Leaf White Lead.	17488	3 lbs.....	0 45	Brown & Armstrong, Carberry, Man.
" 25..	No. 1 White Lead	17496	3 "	0 45	Frame & Miller.....
" 28..	Superfine White Lead.....	23702	3 "	0 45	Robt. Wyatt, Winnipeg, Man. ..
" 28..	Green Seal White Lead.....	23703	3 "	0 45	Graham & Rolston
" 28..	White Lead.....	23704	3 "	0 30	W. A. Templeton.....
" 28..	Superfine White Lead.....	23705	3 "	0 30	Leon Abranovich, Winnipeg.....
" 28..	White Lead.....	23706	3 "	0 40	Watt & Gordon "
" 28..	Superfine White Lead... ..	23707	3 "	0 45	Campbell & Son "
" 28..	White Lead.....	23709	3 "	0 30	Allaire & Bleau, St. Boniface....
.....	"	23721	3 "	0 45	J. H. Ashdown, Winnipeg
Sept. 8..	"	21745	5 "	0 45	Tostier & Co., general store, Red Deer, Alberta.
" 9..	"	21749	3 "	0 45	Peterson & Anderson, hardware, Wetaskiwin.
" 10..	"	21751	3 "	0 30	F. M. Gray, Edmonton.....
" 11..	"	21756	3 "	0 40	W. E. Ross, hardware, Strathcona.
" 15..	"	21764	3 "	0 30	T. R. Stewart, hardware, Calgary.
" 15..	"	21765	3 "	0 25	J. H. Ashdown, Calgary.....
	<i>District of British Columbia.</i>				
Aug. 25..	Island City Pure Prepared House Paints—Inside White.	23559	3 cans.....	0 45	R. Mackay, Vancouver, B.C.
" 25..	Stag Brand Liquid Paint.....	23564	3 "	0 45	J. Main "
" 26..	White Lead, chemically pure..	23565	12½ lbs....	0 90	Robertson Godson Co., Vancouver.
" 26..	Extra Warranted White Lead.	23566	12½ "	0 85	" "
" 27..	Exterior White Lead... ..	23567	12½ "	1 25	Fyfe & Hunter, Vancouver.....
" 27..	Decorator's Pure White Lead..	23568	13 "	0 95	P. D. Dods & Co.
" 27..	Bulldog Pure White Lead.....	23569	14½ "	1 45	Fyfe & Hunter "
" 28..	Special Decorator's White Lead	23570	13 "	0 90	P. D. Dods & Co.
" 29..	No. 1 White Lead	23571	13 "	0 90	" "
Sept. 10..	White Lead	23593	3 cans.....	0 75	Wood, Vallant & Leggatt, Van- couver.
" 10..	London White Lead	23594	3 "	0 75	McLennan-McFeeley, Vancouver..
" 10..	No. 1 White Lead	23595	3 "	0 50	P. D. Dods & Co., Vancouver

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Samples of White Lead in Oil—*Concluded.*

Name and Address of Manufacturer or Furnisher.	Residue insol- uble in Nitric Acid. Barytes in most cases.	Sul- phuric Acid.	Lim.	Name of Analyst.	Remarks by the Chief Analyst.
	p. c.				
P. D. Dodd & Co.	None.	None.	None.	Miss E. Davidson...	Genuine.
Elliott & Co., Toronto.	0.05	"	"	"	"
A. Ramsay & Son, Montreal....	20.75	"	"	"	Adulterated.
Montreal Rolling Mills Co	None.	"	"	"	Genuine.
British North America Colour Co.	44.25	"	"	"	Adulterated
G. F. Stephens & Co., Winnipeg.	58.45	"	"	"	"
.....	46.30	"	"	"	"
.....	38.30	"	"	"	"
.....	39.40	"	"	"	"
The Sherwin-Williams Co.	None.	"	"	"	Genuine.
St. Lawrence Colour Wotks.	43.50	"	"	"	Adulterated
G. F. Stephens, Winnipeg.	39.25	"	"	"	"
British North America Colour Co.	10.70	"	"	"	"
G. F. Stephens, Winnipeg.	37.75	"	"	"	"
Canada Paint Co.	None.	"	"	"	Genuine,
British North America Colour Co.	63.50	"	"	"	Adulterated
G. F. Stephens, Winnipeg.	0.05	"	"	"	Genuine.
Canada Paint Co., Montreal.	0.10	"	"	"	"
A. Ramsay & Son, Montreal....	0.05	"	"	"	"
Sherwin-Williams Co., Montreal.	0.05	"	"	"	"
A. Ramsay & Son, Montreal.	None.	"	"	"	"
Canada Paint Co., Montreal.	"	"	"	"	"
P. D. Dods & Co., Montreal	10.55	None.	Trace.	"	Sold as prepared paint.
Canada Paint Co., Montreal.	0.40	Present.	14.72	"	"
Dominion Lead Works, Toronto..	None.	None.	None.	"	Genuine.
" " " " " " " " " " " "	23.70	"	"	"	Adulterated.
A. Ramsay & Sons, Montreal	39.15	"	"	"	"
P. D. Dods & Co., Montreal	None.	"	"	"	Genuine.
W. Johnson, Dickson & Co., Montreal.	"	"	"	"	"
P. D. Dods & Co., Montreal	27.05	"	Trace.	"	Adulterated.
" " " " " " " " " " " "	34.60	"	"	"	"
British North America Paint Co., Victoria.	61.00	"	"	"	"
A. Ramsay & Co., Montreal.	39.40	"	9.40	"	"
P. D. Dods & Co., Montreal	44.45	"	None.	"	"

APPENDIX F.

BULLETIN No. 92--DISTILLED LIQUORS.

OTTAWA, November 25, 1903.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to transmit herewith inclosed a report by Mr. McGill on the samples of distilled liquors which were collected in accordance with your instructions of August 11 last. The report is accompanied by a tabulated statement which describes the origin of the samples and the results obtained in their examination.

I am, sir, your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

OTTAWA, October 31, 1903.

THOMAS MACFARLANE, Esq., F.R.S.C., &c.,
Chief Analyst.

SIR,—I beg to hand you my report on 216 samples of liquors. These consist of the following :—

Rye whiskey	91	Samples.
White "	30	"
Scotch "	24	"
Irish "	2	"
Gin	27	"
Rum	12	"
Brandy	30	"
	216	"

No deleterious substances have been found in any of these samples.

In accordance with special instructions, I have made examination for alkaloids in all whiskey samples having less than 75 per cent proof strength. A negative result was obtained in every case.

The principal adulterant is water. In order to enable me to say whether or not a sample may be styled 'adulterated' from dilution with water, it is necessary to recognize some standard strength for alcohol. The British 'Sale of Food Amendment Act' of 1879 fixed the minimum limit strength for gin at 65 per cent, and that for brandy, rum and whiskey at 75 per cent of proof spirit.

Although these limits are not legally recognized in Canada, I have used them (in the absence of any other standard) for purposes of comparison.

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The following summary will show, at a glance, the result of their application :—

Kind.	Total Number of Samples.	Above Standard Strength.	Below Standard Strength.	PERCENTAGE.	
				Above.	Below.
Rye whiskey.....	91	25	66	27·5	72·5
White ".....	30	5	25	17·0	83·0
Scotch ".....	24	22	2	92·0	8·0
Irish ".....	2	2	0	100·0	0·0
Gin.....	27	19	8	70·0	30·0
Rum.....	12	11	1	92·0	8·0
Brandy.....	30	25	5	83·0	17·0

From this table it appears that the liquors most tampered with are those which are most in demand, viz :—whiskey (rye and malt) and gin.

The last examination of liquors of this character made by me was in 1891;* and it is interesting to compare the results then obtained with those shown in the above table. This I have done in the subjoined table, where percentage numbers are used.

Kind of Liquor.	Collection of 1903.			Collection of 1891.		
	Number Examined.	Above Standard.	Below Standard.	Above Standard.	Below Standard.	Number Examined.
Rye whiskey.....	91	27·5	72·5	23·0	77·0	61
White ".....	30	17·0	83·0	12·0	88·0	33
Scotch ".....	24	92·0	8·0	77·0	23·0	22
Irish ".....	2	100·0	0·0	80·0	20·0	10
Gin.....	27	70·0	30·0	100·0	0·0	19
Rum.....	12	92·0	8·0	86·0	14·0	13
Brandy.....	30	83·0	17·0	84·0	16·0	24

Except in the case of gin and brandy the above comparison shows a decided improvement in the quality of these spirits in the interval of twelve years. Gin shows a noteworthy falling off in spirit strength.

The term 'spirit gravity' is used in the tables to signify the gravity which the liquor would have, provided that nothing else than alcohol and water were present. Of course the original gravity of the liquor is always higher than the spirit gravity, from the presence in it of matter in solution (sugar, caramel, tannins, glycerine, &c.) having a density higher than water.

In calculating the percentage of alcohol (and proof spirit) from the 'spirit gravity,' the tables of O. Hehner have been used. These tables are sanctioned by the excise regulations of our own country, as well as in England, Germany and elsewhere.

I may add that the furfural test, and the production of a distinct turbidity (opalescence) on addition of water to the distillate, are the chief means we possess for discriminating between a liquor which has been produced by direct distillation from the 'mash,' and one which has been manufactured by reducing rectified spirit with water to the desired strength, and further addition of flavouring or colouring matter. Scotch and Irish whiskies, gin, rum and brandy are liquors of the first type (sometimes spoken of as pot-still spirits). Rye whiskey and white whiskey (malt whiskey) are usually manufactured from rectified spirit.

Fuller details regarding this aspect of the question are given in Bulletin 27 of this series.

I have received valuable assistance in carrying out this investigation from Mr. Lemoine and Mr. Valin.

I have the honour to be, sir, your obedient servant,

A. MCGILL.

* Bulletin 27.

4-5 EDWARD VII., A. 1905

INSPECTION OF RYE WHISKEY—

Date of Collection	Nature of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.	Number of Sample.
Aug. 27..	Rye Whiskey...	M. J. Foley, Souris, P.E.I.....	Sullivan & Co., St. John, N.B....	4371
Sept. 8..	Kelley & Glassey, Halifax, N.S..	Gooderham & Worts, Toronto, Ont.	20335
" 9..	J. Hogan, Halifax, N.S.....	Unknown.	20340
" 19..	J. McIntosh, Kentville, N.S.....	H. Walker, Walkerville.....	20383
Aug. 22..	'Imperial'.....	Henry Finnegan, St. John, N.B.	" ".....	17938
" 24..	'Seagram's Canadian.'	McIntyre & Comeau " ..	Seagram Distillery, Waterloo, Ont.	17939
" 25..	C. H. Fairweather, Sussex, N.B.	H. Corby, Belleville, Ont.....	17942
" 26..	P. Gallagher, St. John, N.B.....	Wm. Marshall, Hamilton, Ont...	17948
Sept. 8..	Frank Smith, St. Stephen, N.B..	H. Walker & Sons, Walkerville, O.	17961
" 10..	P. D. Bourgoin, Grand Falls, N.B.	" ".....	17967
Aug. 28..	A. Caron, Rimouski.....	Wiser, Prescott, Ont.....	24503
" 29..	J. W. Ancil, Rivière du Loup...	N. Rioux, Quebec.....	24505
" 31..	Damiens & Cie. " ..	J. Baillargeon, Quebec.....	24507
" 31..	Tetù Frères, Montmagny, Que...	H. Walker, Walkerville.....	24508
Sept. 1..	A. G. Lambert, Lévis, Que.....	Whitehead & Turner, Quebec...	24510
" 1..	A. W. Couture " ..	.....	24512
" 3..	J. H. Lessard, Thetford, Que ..	Walker's.....	24516
" 5..	A. Trudeau, Coaticook, Que....	" ..	24518
" 16..	Alex. Berriquer, Lachute Mills..	F. X. St. Charles, Montreal	24520
" 17..	P. Simard, St. Jérôme.....	Gooderham & Worts, Toronto...	24522
" 17..	Ed. Langlois " ..	P. Simard, St. Jérôme.....	24524
Aug. 18..	Desjardin & Co., 65 Commission- ers St., Montreal.	D. Lariverre & Co.....	21323
.....	Louis Payette & Co., 125 Commis- sioners St., Montreal.	L. O. Wilson & Co... ..	21324
Aug. 18..	T. N. Laganier, 11 Commission- ers St., Montreal.	L. Chaput, Fils & Co., Montreal..	21327
" 20..	Joseph Valiquette, Montreal....	Purchased with other stock from J. Octeau.	21334
" 20..	T. Brisson, 139 Commissioners St.	Not given.....	21336
" 20..	A. Charboneau, 12 William St., Montreal.	L. Chaput & Co ..	21337
" 20..	E. Gauvreau, 185 Commission's St.	Blended by vendor.....	21341
" 21..	J. Frail, 133 Commissioners St...	Boivin, Wilson & Co.	21343
" 21..	Emile Délisle, 522 Lagauchetière St.	F. X. St. Charles, Montreal... ..	21346
" 21..	Dame & Frère, 1356 DeMontigny St.	L. Chaput et Fils, Montreal... ..	21348
" 21..	Thos. Barry, 864 St. Dominique St.	" ".....	21349
.....	D. Ashdanase, 573 Marie Anne...	Laporte, Martin & Co., Montreal.	21351
.....	Oscar Rivet, 2394 Notre Dame St.	Not given.....	21353
Aug. 21..	Mde. Lapierre, 3735 Notre Dame St., St. Cunegonde.	Laporte, Martin & Co., Montreal.	21356
" 21..	J. Neveu, Notre Dame St., St. Henri.	Not given.....	21357
.....	V. Boileau, 836 St. Catherine St.	Bottled by vendor ..	21360
Aug. 26..	E. Kennedy, Smith's Falls, Ont..	J. P. Wiser.....	21438
" 26..	McDermott & McCarthy, Pres- cott.	Bottled by vendor ..	21442
" 27..	Antoine Wendling, Brockville...	Taken from bottle as served at bar	21440
" 31..	E. Halliday, Kingston, Ont.....	" ".....	21443
" 31..	Thos. J. Leahy " ..	Meagher Bros., Montreal.	21446
" 31..	Jas. McParland " ..	Gooderham & Worts, Toronto...	21447
" 31..	J. Halligan " ..	Bottled by vendor.. ..	21449
" 31..	Rigney & Hickey " ..	" ..	21451
.....	C. McLean " ..	Taken from vessel in bar. Sea- gram's.	21453
Aug. 31..	Chas. Lyon, Kingston	Taken from vessel in bar, Sea- gram's.	21454

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Tabulated Statement.

RESULT OF ANALYSIS.						Observations.					
Specific Gravity of Sample.	Spirit Gravity	Differ-ence.	Fixed Matter.	Alcohol.						Proof Spirit.	
				Weight.	Volume.						
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.					
·9464	·9441	·0023	.....	37·61	44·73	78·39	Above British standard strength in alcohol by 3·39 per cent proof spirit.				
·9500	·9484	·0016	2·400	35·30	42·17	73·91	Below	"	1·09	"	"
·9477	·9444	·0033	4·200	37·44	44·55	78·07	Above	"	3·07	"	"
·9623	·9615	·0008	1·720	27·57	33·39	58·53	Below	"	16·47	"	"
·9438	·9429	·0009	1·680	38·28	45·47	79·68	Above	"	4·68	"	"
·9474	·9432	·0042	6·320	38·11	45·28	79·36	"	"	4·36	"	"
·9594	·9583	·0011	1·530	29·67	35·81	62·76	Below	"	12·24	"	"
·9602	·9593	·0009	1·720	29·00	35·05	61·42	"	"	13·58	"	"
·9529	·9523	·0006	1·260	33·29	39·94	69·99	"	"	5·01	"	"
·9444	·9429	·0015	1·700	38·28	45·47	79·68	Above	"	4·68	"	"
·9529	·9520	·0009	3·500	33·47	40·14	70·34	Below	"	4·66	"	"
·9561	·9543	·0018	2·700	32·06	38·53	67·55	"	"	7·45	"	"
·9707	·9682	·0025	3·940	22·69	27·68	48·50	"	"	26·50	"	"
·9527	·9509	·0018	2·100	34·10	40·84	71·58	"	"	3·42	"	"
·9544	·9538	·0006	0·960	32·37	38·89	68·17	"	"	6·83	"	"
·9606	·9588	·0018	2·540	29·33	35·43	62·09	"	"	12·91	"	"
·9484	·9480	·0004	1·000	35·50	42·40	74·30	"	"	0·70	"	"
·9635	·9622	·0013	1·780	27·67	32·81	57·51	"	"	17·49	"	"
·9483	·9453	·0030	2·500	36·94	44·00	77·10	Above	"	2·10	"	"
·9473	·9450	·0023	2·420	37·11	44·18	77·42	"	"	2·42	"	"
·9496	·9484	·0012	2·360	35·30	42·17	73·91	Below	"	1·09	"	"
·9689	·9684	·0005	0·800	22·54	27·49	48·18	"	"	26·82	"	"
·9666	·9656	·0010	1·220	24·69	30·04	52·64	"	"	22·36	"	"
·9701	·9694	·0007	1·86	21·77	26·58	46·59	"	"	28·41	"	"
·9639	·9620	·0010	1·740	26·60	32·27	56·55	"	"	18·45	"	"
·9703	·9699	·0004	0·660	21·38	26·13	45·79	"	"	29·21	"	"
·9708	·9699	·0009	1·640	21·38	26·13	45·79	"	"	29·21	"	"
·9694	·9689	·0005	1·460	22·15	27·04	47·39	"	"	27·61	"	"
·9603	·9597	·0006	1·200	28·75	34·76	60·91	"	"	14·09	"	"
·9660	·9652	·0008	1·220	25·00	30·40	53·27	"	"	21·73	"	"
·9610	·9591	·0019	1·200	29·13	35·20	61·69	"	"	13·31	"	"
·9548	·9531	·0017	1·540	32·81	39·40	69·04	"	"	5·96	"	"
·9589	·9580	·0009	1·380	29·87	36·04	63·17	"	"	11·83	"	"
·9612	·9602	·0010	2·100	28·44	34·40	60·28	"	"	14·72	"	"
·9696	·9679	·0017	1·080	22·92	27·95	48·98	"	"	26·02	"	"
·9690	·9662	·0028	3·280	24·23	29·49	51·69	"	"	23·31	"	"
·9646	·9638	·0008	1·020	26·00	31·57	55·32	"	"	19·68	"	"
·9553	·9542	·0011	2·280	32·12	38·60	67·67	"	"	7·33	"	"
·9616	·9611	·0007	1·640	27·86	33·73	59·11	"	"	15·89	"	"
·9484	·9476	·0008	1·30	35·70	42·62	74·68	"	"	0·32	"	ç
·9481	·9475	·0006	1·360	35·75	42·67	74·78	"	"	0·22	"	"
·9511	·9492	·0019	4·440	34·90	41·74	73·14	"	"	1·86	"	"
·9476	·9465	·0011	2·720	36·28	43·26	75·80	Above	"	0·80	"	"
·9569	·9554	·0015	1·340	31·37	37·76	66·18	Below	"	8·82	"	"
·9470	·9460	·0010	2·620	36·06	43·01	76·34	Above	"	1·34	"	"
·9629	·9608	·0021	1·960	28·06	33·97	59·53	Below	"	15·47	"	"
·9517	·9509	·0008	2·44	34·10	40·84	71·58	"	"	3·42	"	"

INSPECTION OF RYE WHISKEY—

Date of Collection.	Nature of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.	Number of Sample.
Sept. 2..		D. Smith, Market Sq., Hamilton	Murray & Lottridge, Hamilton ..	23201
" 2..		Chas. Schwenger " .	Not given.....	23203
" 2..		P. J. Galvin " .	"	23205
" 2..		Hazell & Sons, King St. " .	Bottled by vendor	23207
" 2..		J. O. Carpenter " .	"	23208
" 3..		John Mathers, 152 King West, Toronto.	"	23210
" 3..		Geo. Stram, 252 King West, Toronto.	Kept on draught in bar ...	23212
" 3..	Fine Old Canadian Rye.	E. Morgan, 491 Queen East, Toronto.	Bottled by vendor ...	23213
		C. E. Vardon, 543 Queen East, Toronto.	"	23216
Sept. 3..		M. Wade, 502 Portland St., Toronto.	Kept on draught.....	23217
" 3..		T. Reynolds, 837 Queen East, Toronto.	Bottled by vendor	23220
Aug. 20..		Thos. J. Bell, Clinton, Ont.....	Hiram Walker, Walkerville, Ont.	22111
" 20..		W. W. Sault, Goderich.....	Lucas, Steele & Bristow, Hamilton	22113
" 25..		Jeremiah Miller, Harrison, Ont..	Gooderham & Worts, Toronto....	22128
" 25..		John Garbet " ..	Joseph Seagram, Waterloo.	22129
" 25..		Richard Handly, Walkerton	"	22133
" 25..		Louis Plaff, Mount Forest. . .	Gooderham & Worts, Toronto....	22137
Sept. 1..		Joseph E. Seagram, Waterloo ...	Joseph E. Seagram	22146
" 2..		W. G. Bernhart, Galt, Ont	Royal Distillery, Hamilton.	22151
" 2..		John Stockfish, Preston, Ont	Joseph E. Seagram, Waterloo ..	22152
" 2..		Joseph Weyper, Preston	Royal Distillery, Hamilton.	22153
		Harding Bros., Guelph.....	H. Walker & Son, Walkerville..	22154
Sept. 2..		Frank Hall, Guelph, Ont	H. Walker & Sons, Walkerville ..	22155
" 2..		E. Dawson, Seaforth.....	H. Corby, Belleville	22157
Aug. 29..		A. Bernard, Winnipeg	J. E. Seagram, Waterloo, Ont....	23713
" 29..		Paul Sala "	H. Walker & Sons, Walkerville, Ont.	23714
" 29..		J. Lemaire "	" " ..	23715
" 30..		Beleviau & Co. "	" " ..	23716
Sept. 3..		S. Demers "	G. F. J. Gates, Winnipeg.....	23717
" 3..		D. Ripsteins "	Geo. Vetu, Winnipeg.....	23719
" 4..		T. D. Cavannagh, Winnipeg	"	23720
" 8..		T. F. Ellis, Red Deer.....	H. Walker Sons, Walkerville.....	21746
" 10..		A. Laurandau, Edmonton.....	Gooderham & Worts, Toronto....	21750
" 10..		F. X. Paré & Co., Strathcona....	H. Walker & Sons, Walkerville ..	21758
" 15..		R. J. McKeran "	Gooderham & Worts, Toronto....	21759
" 15..		J. A. Young, Calgary.. ..	Hiram Walker, Walkerville.....	21762
" 15..		Jas. Doyle "	Gooderham & Worts, Toronto....	21763
Aug. 25..		W. Jones, Vancouver.....	Hudson Bay Co., Vancouver.....	23554
" 25..		T. Roberts "	Pither & Leiser, Victoria.....	23555
" 25..		A. Calore, Europe Hotel, Vancouver.	"	23557
" 25..		Geo. Waring, Nanaimo.	Hudson Bay Co., Victoria	23581
" 28..		F. Mondor, St. Boniface	Gooderham & Worts, Toronto....	23708
" 21..		T. A. Newman Bros., Portage la Prairie.	" " ..	17487
				17497

NOTE.—Of 91 samples of rye whiskey 25 are above standard strength in alcohol, and 66 are below that trength.
All samples below standard strength have been examined for alkaloids. No alkaloids have been found.
None of the samples gave reactions for furfurol.
None of the distillates gave any opalescence on diluting with water.

SESSIONAL PAPER No. 14

Tabulated Statement—Continued.

RESULT OF ANALYSIS.							Observations.				
Specific Gravity	Spirit Gravity	Differ- ence.	Fixed Matter.	Alcohol.		Proof Spirit.					
				Weight.	Volume.						
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.					
·9604	·9594	·0010	1·06	28·94	34·97	61·29	Below British standard strength in alcohol by 13·71 per cent proof spirit.				
·9632	·9621	·0011	1·20	27·14	32·90	57·65	"	"	17·35	"	"
·9515	·9512	·0003	1·14	33·94	40·67	71·27	"	"	3·73	"	"
·9547	·9532	·0015	1·02	32·75	39·32	68·92	"	"	6·08	"	"
·9552	·9542	·0010	0·86	32·12	38·60	67·67	"	"	7·33	"	"
·9514	·9493	·0021	6·04	34·68	41·69	73·05	"	"	1·95	"	"
·9654	·9638	·0016	2·10	26·00	31·57	55·32	"	"	19·68	"	"
·9483	·9465	·0018	4·16	36·28	43·26	75·80	Above	"	0·80	"	"
·9477	·9469	·0008	2·26	36·06	43·01	75·37	"	"	0·37	"	"
·9603	·9597	·0006	2·98	28·75	34·76	60·91	Below	"	14·09	"	"
·9653	·9636	·0017	1·84	26·13	31·72	55·59	"	"	19·41	"	"
·9584	·9577	·0007	1·14	30·06	36·26	63·55	"	"	11·45	"	"
·9484	·9480	·0004	1·08	35·50	42·40	74·30	"	"	0·70	"	"
·9642	·9621	·0021	2·82	27·14	32·90	57·65	"	"	17·35	"	"
·9482	·9450	·0032	5·46	37·11	44·18	77·42	Above	"	2·42	"	"
·9575	·9573	·0002	0·140	30·28	36·51	63·99	Below	"	11·01	"	"
·9472	·9466	·0006	2·740	36·22	43·19	75·70	Above	"	0·76	"	"
·9485	·9474	·0011	1·920	35·80	42·73	74·88	Below	"	0·12	"	"
·9607	·9600	·0007	2·12	28·56	34·54	60·53	"	"	14·47	"	"
·9474	·9460	·0014	1·90	36·56	43·56	76·34	Above	"	1·34	"	"
·9609	·9603	·0006	2·06	28·37	34·33	60·16	Below	"	14·84	"	"
·9477	·9470	0·007	1·12	36·00	42·95	75·26	Above	"	0·26	"	"
·9496	·9480	·0016	0·96	35·50	42·40	74·30	Below	"	0·70	"	"
·9604	·9596	·0008	2·00	28·81	34·83	61·04	"	"	13·96	"	"
·9591	·9575	·0016	4·88	30·17	36·39	63·77	"	"	11·23	"	"
·9492	·9485	·0007	1·22	35·25	42·12	73·81	"	"	1·19	"	"
·9607	·9600	·0007	0·90	28·56	34·54	60·53	"	"	14·47	"	"
·9579	·9560	·0019	1·32	31·00	37·34	65·43	"	"	9·57	"	"
·9528	·9520	·0008	2·16	33·47	40·14	70·34	"	"	4·66	"	"
·9475	·9463	·0012	2·60	36·39	43·38	76·02	Above	"	1·02	"	"
·9703	·9689	·0014	2·78	22·15	27·04	47·39	Below	"	27·61	"	"
·9443	·9435	·0008	1·56	37·94	45·10	79·04	Above	"	4·04	"	"
·9475	·9466	·0009	2·44	36·22	43·19	75·70	"	"	0·70	"	"
·9510	·9498	·0012	1·52	34·62	41·42	72·59	Below	"	2·41	"	"
·9485	·9464	·0021	2·40	36·33	43·32	75·91	Above	"	0·91	"	"
·9626	·9509	·0117	30·08	34·10	40·84	71·58	Below	"	3·42	"	"
·9487	·9466	·0021	2·56	36·22	43·19	75·70	Above	"	0·70	"	"
·9485	·9477	·0008	1·48	35·65	42·56	74·59	Below	"	0·41	"	"
·9479	·9453	·0026	2·60	36·94	44·00	77·10	Above	"	2·10	"	"
·9479	·9463	·0016	1·86	36·39	43·38	76·02	"	"	1·02	"	"
·9489	·9463	·0026	2·42	36·39	43·38	76·02	"	"	1·02	"	"
·9483	·9460	·0023	2·40	36·56	43·56	76·34	"	"	1·34	"	"
·9477	·9467	·0010	2·28	36·17	43·13	75·59	"	"	0·59	"	"
·9494	·9480	·0014	1·10	35·50	42·40	74·30	Below	"	0·70	"	"

The solid (fixed) matter in solution varies from 0·14 to 30·08 parts per 1,000. (Weight in volume.)

It averages about 2 parts per 1,000 (= 0·2 per cent), and instances of great variation from this number are exceptional.

The solid matter is essentially tannins and caramelized sugar.

No deleterious substances have, in any case, been found.

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INSPECTION OF WHITE WHISKEY—

Date.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher as given by Vendor.	Number of Sample.
Aug. 27..	M. J. Foley, Souris, P.E.I.....	Sullivan & Co., St. John, N.B.....	4371
" 28..	Rinfret et Fils, Rimouski, Que.....	Wiser, Prescott.....	24501
" 28..	A. Caron, Rimouski, Que.....	" ".....	24502
" 29..	Geo. St. Pierre et Cie., Rivière du Loup.....	Corby, Belleville.....	24506
Sept. 1..	A. Saunders, Lévis.....	Ed. Couture, Lévis.....	24513
Aug. 18..	J. Colas, 63 Commissioners St., Montreal....	L. D. Wilson, Montreal.....	21320
" 18..	Louis Payette & Co., 125 Commissioners.....	" ".....	21325
" 18..	E. Delcourt, 38 St. Paul St.	Mathieu Frères, Montreal.....	21328
" 18..	H. Courtois, 39 St. Paul St.....	L. D. Wilson & Co., Montreal.....	21331
" 20..	Joseph Valiquette, 127 Commissioners.....	Not given ..	21335
" 20..	L. McNiece, 121 Duke St.....	" ..	21339
" 20..	A. J. Oviell, 155 Wellington.....	Laporte, Martin & Co., Montreal ..	21340
" 20..	J. Fraid, 133 Commissioners.....	Boivin, Wilson & Co., Montreal.....	21344
" 21..	Mde. Lapierre, 3735 Notre Dame.....	Laporte, Martin & Co., Montreal.....	21354
" 22..	P. Barnage, 635 Notre Dame.....	F. X. St. Charles, Montreal.....	21358
" 26..	E. Kennedy, Smith's Falls, Ont.....	J. P. Wiser, Prescott ..	21439
" 31..	Rigney & Hickey, Kingston, Ont.	Bottled by vendor.....	21450
Sept. 2..	J. D. Carpenter, Market Sq., Hamilton.....	" ".....	23209
" 3..	John Mathers, 152 King St. W., Toronto....	" ".....	23211
" 3..	M. Wade, 502 Portland St., Toronto.....	Kept on draught.....	23218
Aug. 22..	Joseph Weber, Seaforth, Ont.	Joseph Seagram, Waterloo.....	22117
Sept. 1..	W. G. Bernhardt, Galt, Ont.....	" ".....	22150
" 8..	Thomas Quirk, Stratford, Ont.....	Royal Distillery, Hamilton.....	22158
Aug. 24..	R. E. Trumbell, Brandon, Man.	Gooderham & Worts, Toronto.....	17492
Sept. 3..	D. Cleland, Winnipeg.....	" ".....	23718
" 9..	Nils Schmidt, Wetaskiwin, Alta.....	Hamilton Distillery, Hamilton, Ont....	21747
Aug. 22..	P. Barnage, 635 Notre Dame St., Montreal..	F. X. St. Charles, Montreal.	21358
" 31..	Jas. McParland, Kingston.....	Gooderham & Worts.....	21448
" 21..	D. Ashdanase, 573 Marie Anne St., Montreal	Chaput et Fils, Montreal.....	21350
Sept. 5..	A. Rousseau, Coaticook... ..	C. A. French, Sherbrooke.....	24517

NOTE.—All samples below standard strength (75 per cent of proof) have been examined for alkaloids. Of 30 samples of white whiskey, 25 are below standard, 20 being more than 5 per cent below and 18

IRISH

Aug. 22..	H. Finnegan, 224 Pr. William St., St. John, N.B.	Edward & J. Burke, Dublin, Ireland...	17937
Sept. 8..	J. W. Smith, Water St., St. Stephen, N.B...	Dublin Whiskey Distillery Co., Dublin, Ireland.	17962

NOTE.—Both of these samples gave decided reactions for furfural, and opalescence on dilution of the

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Tabulated Statement.

RESULT OF ANALYSIS.							Observations.
Specific Gravity of Sample.	Spirit Gravity	Differ-ence.	Solids. Parts per thous'nd	Alcohol.		Proof Spirit.	
				Weight.	Volume		
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
9464	9441	0025	.....	37.61	44.73	78.39	Above British standard strength in alcohol by 3.39 per cent of proof spirit.
9547	9540	0007	0.32	32.25	38.75	67.92	Below " 7.08 " "
9582	9577	0005	0.64	30.06	36.26	63.55	" " 11.45 " "
9647	9641	0006	0.26	25.79	31.32	54.88	" " 20.12 " "
9620	9617	0003	0.14	27.43	33.23	58.24	" " 16.76 " "
9696	9694	0002	0.06	21.77	26.58	46.59	" " 28.41 " "
9654	9652	0002	0.12	25.00	30.40	53.27	" " 21.73 " "
9681	9681	0000	0.08	22.77	27.77	48.66	" " 26.34 " "
9618	9614	0004	0.06	27.64	33.48	58.67	" " 16.33 " "
9682	9681	0001	0.22	22.77	27.77	48.66	" " 26.34 " "
9759	9753	0006	0.10	17.00	20.89	36.60	" " 38.40 " "
							Lowest spirit strength.
9701	9697	0004	0.40	21.54	26.31	46.11	" " 28.89 " "
9702	9700	0002	0.08	21.31	26.04	45.63	" " 29.37 " "
9689	9685	0004	0.12	22.46	27.40	48.02	" " 26.98 " "
9730	9728	0002	0.24	19.00	23.28	40.80	" " 34.20 " "
9587	9586	0001	0.08	29.47	35.58	62.36	" " 12.64 " "
9421	9389	0032	10.06	40.35	47.72	83.64	Above " 8.64 " "
							Highest spirit strength.
9476	9473	0003	0.15	35.85	42.78	74.97	Below " 0.03 " "
9467	9465	0002	0.06	36.28	43.26	75.80	Above " 0.80 " "
9631	9615	0016	3.86	27.57	33.39	58.53	Below " 16.47 " "
9530	9509	0021	2.80	34.10	40.84	71.58	" " 3.42 " "
9500	9494	0006	0.16	34.81	41.63	72.96	" " 2.04 " "
9519	9518	0001	0.38	33.59	40.27	70.57	" " 4.40 " "
9480	9460	0020	2.10	36.56	43.56	76.34	Above " 1.34 " "
9567	9551	0016	1.40	31.56	37.97	66.55	Below " 8.45 " "
9492	9473	0019	.....	35.85	42.78	74.97	" " 0.03 " "
9723	9722	0001	.....	19.50	23.88	41.85	" " 33.15 " "
9449	9429	0020	5.84	38.28	45.47	79.68	Above " 4.68 " "
9677	9677	0000	0.16	23.08	28.13	49.30	Below " 25.70 " "
9647	9645	0002	0.16	25.50	30.98	54.30	" " 20.70 " "

No alkaloids have been found in any sample.
more than 10 per cent below, while 13 samples are more than 20 per cent below standard.

WHISKEY.

9435	9407	0028	2.80	39.45	46.75	81.93	
9101	9087	0014	0.94	54.14	61.98	108.62	

distillate with water.

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INSPECTION OF SCOTCH WHISKEY—

Date.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher as given by Vendor.	Name of Brand.	Number of Sample.
1903.				
Sept. 8..	Kelly & Glassey, Halifax.....	Sheriff & Co., Scotland		20337
" 9..	T. H. Renner, Halifax.	McPherson & Co., Scotland.	Fernbank***	20339
" 10..	James Scott & Co., Halifax.	Bullock Lade, Scotland.		20344
" 10..	C. D. Norton, Halifax.	Cameron & Co., Scotland.....		20345
" 10..	T. F. Courtney & Co., Halifax....	Bullock Lade, Scotland.....		20347
" 11..	T. Pearson, Halifax.....			20350
" 10..	Town of Bridgewater, Bridgewater	J. Buchanan & Co	The Buchanan Blend.....	20375
Aug. 21..	Byrne Bros., Charlottetown	Cowan & Co., Glasgow.....		4353
" 24..	A. McDonald, Charlottetown.....	Bullock, Lade & Co., Scotland....		4358
" 25..	P. N. Enman, Sunnyside.....	Haigge & Haigge, St. John, N.B.		4365
" 21..	McIntyre & Comeau, St. John, N.B.	M. B. Foster & Sons, London and Glasgow	Bugle brand	17932
" 21..	R. Sullivan & Co., St. John, N.B.	Mackie & Co., Ltd., Glasgow....		17934
" 26..	A. E. Holstead, Moncton, N.B....	Wright & Greigs, Glasgow.....	Premier	17947
Sept. 12..	McDonald & Heeney, Fredericton.	James Buchanan & Co., Glasgow, Scotland.....		17975
Aug. 18..	E. Delcourt, 38 St. Paul St., Mont- real.....	J. Townsend, Montreal.....		21329
" 20..	E. Gauvreau, 185 Commissioner St., Montreal.....	Blended by vendor		21342
" 31..	Thos. J. Leahy, Kingston, Ont...	Mitchell's		21445
Sept. 10..	J. Diamond, Edmonton.....	Hugh McKinnon, Glasgow, Scot- land.....		21752
Aug. 25..	C. Anderson, Vancouver.....	J. Dewar, Scotland.		23552
" 25..	R. Asbeith, Vancouver.....	White & McKay, Scotland.....		23556
Sept. 2..	J. Mahrer, Nanaimo.....	J. Watson & Co., Dundee, Scot- land.		23582
" 6..	Faith & Seeley, New Westminster.	Pither & Lerser, Victoria.....		23592
				4354
				22159

NOTES.—1. A furfural reaction was obtained, more or less distinctly, with all samples of Scotch proof (= B. 30 under proof). 3. The average fixed matter in solution is 1.54 per thousand

SESSIONAL PAPER No. 14

Tabulated Statement.

RESULT OF ANALYSIS.							Observations.
Specific Gravity	Spirit Gravity	Differ- ence.	Solids Parts per 1,000.	Alcohol.		Proof Spirit.	
				Weight.	Volume		
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
9402	9391	0011	2.48	40.25	47.62	83.45	No opalescence on dilution of distillate.
9392	9384	0008	0.46	40.60	47.99	84.11	
9475	9457	0018	2.60	36.72	43.75	76.67	No opalescence on dilution of distillate.
9435	9430	0005	0.74	38.22	45.41	79.57	
9384	9376	0008	1.58	41.00	48.43	84.87	Below standard strength in alcohol.
9587	9568	0019	4.14	30.56	36.83	64.54	
9381	9374	0007	1.60	41.10	48.54	85.06	
9432	9427	0005	0.72	38.39	45.59	79.89	
9238	9223	0015	1.36	48.14	55.93	98.01	
9384	9377	0007	1.16	40.95	48.37	84.77	
9425	9422	0003	0.54	38.67	45.89	80.43	
9381	9366	0015	2.04	41.50	48.97	85.81	
9415	9403	0012	1.36	39.65	46.97	82.31	
9389	9377	0012	1.70	40.95	48.37	84.77	
9494	9488	0006	0.80	35.10	41.95	73.52	
9262	9243	0019	2.64	47.23	54.99	96.39	
9264	9260	0004	0.82	46.46	54.19	94.97	
9140	9130	0010	1.60	52.23	60.07	105.27	
9111	9105	0006	0.62	53.35	61.19	107.23	
9258	9246	0012	2.56	47.09	54.85	96.12	
9170	9163	0007	1.02	50.83	58.67	102.82	No opalescence on dilution of distillate.
9399	9385	0014	3.02	40.55	47.94	84.02	
9425	9416	0009	0.92	39.00	46.26	81.07	Furfurol reaction doubtful.
9377	9374	0003	0.42	41.10	48.54	85.06	

Whiskey, except No. 23582.

(= 0.154 per cent weight in volumes).

2. The average spirit strength of these samples is 86.70 per cent of

Date.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher as given by Vendor.	Number of Sample.
Aug. 25..	J. D. Gourlay, Sunnyside, P.E.I.....	Beale & Co., St. John, N.B....	4364
Sept. 10..	Jas. Scott & Co., Halifax, N.S	Heukes, Holland, bottled by vendor....	20343
" 10..	T. F. Courtenay & Co., Halifax	" "	20346
" 18..	Town of Bridgewater, N.S	" "	20376
Aug. 22..	J. D. Regan, St. John	John De Kuyper & Son, Rotterdam.....	17935
" 28..	R. H. Armstrong, Newcastle, N.B.....	Blankenleigm & Nolet, Rotterdam	17951
Sept. 10..	C. Curlen, Grand Falls, N.B	John De Kuyper & Son	17966
" 12..	John M. Wiley, Fredericton	John D. Regan, St. John, N.B	17974
" 1..	Raymond Bilodeau, Levis, Que.....	Carrière et fils, Levis.....	24511
" 16..	Victor Lefebvre, Lachute	Nap. Carrière, Lachute.....	24521
Aug. 18..	J. Colas, Montreal.....	L. A. Wilson & Co., Montreal.....	21321
" 18..	Desjardin & Co., Montreal	D. Larivière & Co., Montreal	21322
" 18..	T. N. Laganière, Montreal	L. Chaput, fils & Co., Montreal.....	21326
" 18..	Mrs. D. Racine, Montreal.....	L. D. Wilson & Co	21333
" 20..	Mrs. M. Murphy, Montreal	Blended by vendor.....	21338
" 20..	Alex. Boiron, Montreal	Boivin, Wilson & Co	21345
" 21..	A. U. Monast, Montreal ...	A. Robitaille, Montreal	21352
" 21..	P. N. Thibault, Montreal	Hudon, Hebert & Co., Montreal.....	21355
" 22..	E. Menard, Montreal.....	Boivin, Wilson & Co	21359
" 31..	E. Halliday, Kingston .....	.....	21444
Sept. 2..	D. Smith, Hamilton .....	.....	23202
" 2..	Hazell & Sons, Hamilton	Bottled by vendors	23206
" 3..	E. Morgan, Toronto	Kept on draught	23214
" 1..	Wm. Metcalfe, Berlin.....	Bordin & Watson, Montreal	22143
Aug. 28..	G. Arial.....	Richard & Co., Winnipeg	23710
" 29..	Richard & Co., Winnipeg	John De Kuyper, Holland.....	23711
			21441

NOTES.—All the above samples of gin, excepting No. 23710, gave distinct reactions for furfurol and a (Great Britain) fixed the minimum limit of spirit strength for gin at 65 per cent of proof. This is the examined for alkaloids. No alkaloids have been found in any sample. The average spirit strength found spirit strength is 47.70 per cent of proof.

SESSIONAL PAPER No. 14

Tabulated Statement.

RESULT OF ANALYSIS.							Observations.
Specific Gravity	Spirit Gravity	Differ-ence.	Solids Parts per 1000.	Alcohol.		Proof Spirit.	
				Weight.	Volume		
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	
9262	9257	0005	0 12	46 59	54 33	95 22	Below British standard strength in alcohol. " " " " " " Much " " " " " " " " "

turbidity (opalescence) on dilution of the distillate with water. The Sale of Food Amendment Act of 1879 standard referred to in the marginal notes. All samples below 65 per cent of spirit strength have been for 27 samples of gin is 74 97 per cent. The highest spirit strength is 98 91 per cent of proof. The lowest

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INSPECTION OF RUM—

Date of Collection	Nature of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.	Number of Sample.
Aug. 22	Jamaica Rum...	G. E. Hughes, Charlottetown...	L. A. Wilson, Montreal...	4356
" 27	Demerara Rum..	M. J. Foley, Souris, P.E.I....	R. Sullivan & Co., St. John, N.B.	4366
Sept. 8	"	Kelley & Glassey, Halifax, N.S.	Sanback & Parker, Demerara, B.W.I.	20336
" 9	Jamaica Rum...	P. Donahue & Sons " ..	Unknown.....	20342
" 11	Demerara Rum..	A. L. Miller " ..	" ..	20349
" 21	"	M. H. Townsend, Kentville, N.S.	T. F. Courtney, Halifax.....	20384
" 22	"Golden Glow," Jamaica Rum.	John D. Regan, St. John, N.B.	J. Brown & Co., London, Eng....	17936
" 2	.....	M. Thibaudeau, Quebec.....	Ledroit Frères, Quebec... ..	24514
" 3	Rum.....	Hardmarsh & Martin, Nanaimo, B.C.	Pither & Leiser, Victoria, B.C....	23580
" 3	"	J. Mahrer, Nanaimo, B.C....	J. D. Watson & Co., Dundee, Scot.	23583
" 4	"	Mrs. Stevens, Ladysmith...	Hudson Bay Co., Victoria, B.C..	23585
.....	"	Reuben Elley, New Westminster	" Vancouver.....	23591

NOTE.—All the above samples of rum gave reaction for furfurol ; and the distillates, on dilution with water, became distinctly opalescent.

The average strength for 12 samples of rum is 97·14 per cent. of proof spirit.
The average amount of solid matter in solution is 6·53 grammes per litre, or 0·653 per cent (weight in volume).

SESSIONAL PAPER No. 14

Tabulated Statement.

RESULT OF ANALYSIS.							Observations.
Specific Gravity of Sample.	Spirit Gravity.	Difference	Solids in Solution.	Alcohol.		Proof Spirit.	
				Weight.	Volume.		
						p. c.	
·9526	·9509	·0017	3·30	34·10	40·84	71·58	Lowest spirit strength found.
·9392	·9364	·0028	4·74	41·60	49·07	86·00	
·9363	·9332	·0031	9·06	43·14	50·72	88·88	
·9380	·9362	·0018	5·74	41·70	49·18	86·18	
·9480	·9450	·0030	5·88	37·11	44·18	77·42	
·9247	·9232	·0015	3·74	47·73	55·51	97·27	
·9407	·9382	·0025	6·18	40·70	48·10	84·30	
·8933	·8878	·0055	12·08	63·35	70·85	124·16	
·8991	·8966	·0025	7·00	59·57	67·28	117·90	
·8812	·8773	·0039	6·00	67·83	74·97	131·38	Highest "
·9322	·9297	·0025	5·20	44·77	52·44	91·90	
·9145	·9112	·0033	9·42	53·04	60·89	106·71	

The maximum solids = 12·08 grammes per litre.
The minimum " = 3·30 "
This solid matter is chiefly caramelized sugar.

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INSPECTION OF BRANDY—

Date of Collection	Nature of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.	Number of Sample.
Aug. 21..	Brandy....	Byrne Bros., Charlottetown.....	Archambeaud Frères, France.....	4352
" 21..		A. W. Reddin ".....	Cognac Distillery Assn. ".....	4357
Sept. 8..		Kelley & Glassey, Halifax.....	Rouger Guillet & Co. ".....	20338
" 9..		Dillon Bros. ".....	Gerrard & Co. ".....	20341
" 11..		G. Verdi ".....	Unknown.....	20348
Aug. 21..		C. N. Beale & Co., North Wharf, St. John.	Boutelleau & Co., Barbezein near Cognac, France.	17933
" 29..		Henry White, Bathurst, N.B....	Meagher Bros. & Co., Montreal..	17955
Sept. 11..		J. E. Sheasgreen, Woodstock, N.B.	Evans Sons & Co., Ltd. ".....	17970
Aug. 31..		J. N. Anctil, Rivière du Loup...	L. A. Wilson ".....	24504
" 31..		N. Fournier, Montmagny.....	Carrière & fils, Lévis, Que.	24509
Sept. 2..		A. Parent, Quebec.....	J. Baillargeon, Quebec.....	24515
" 5..		J. R. Roy, Coaticook.....	Walker.....	24519
		C. E. Laflamme, St. Jérôme.....	L. Chaput et fils, Montreal.....	24523
Aug. 18..		Mrs. A. Racine, 99 St. Paul St., Montreal.	L. A. Wilson & Co. ".....	21332
" 21..		Jossph Boyer, 133 St. Dominique, Montreal.	F. X. St. Charles ".....	21347
" 31..		Rigney & Hickey, Kingston.....	Bottled by vendor.....	21452
" 31..		T. H. Pelou, Kingston.....	".....	21455
Sept. 2..		Chas. Schwenger, Hamilton.....	Not given.....	23204
" 3..		C. E. Vardon, 543 Queen East, Toronto.	Kept on draught.....	23215
" 3..		T. Reynolds, 837 ".....	".....	23219
Aug. 24..		A. Munroe & Co., Brandon, Man	Champane Vineyard, Boutelleau, France.	17493
" 29..		W. J. Sherman, Winnipeg.....	".....	23712
" 25..		C. Johnston, Vancouver, B.C....	Pither & Leiser, Victoria.	23553
" 25..		Jos. Nauthwell, Nanaimo.....	" ".....	23579
Sept. 4..		John Tha, Ladysmith, B.C.....	Did not know.....	23584
" 6..		J. E. Hughes, New Westminster.	H. Freeman, New Westminster...	23588
		The folowing samples were purchased in Ottawa, Oct. 27, 1903.		
	One Star.....	Bate & Co.....	Own bottling.....	
	Three Stars.....	".....	".....	
	V.O.....	".....	J. Hennessy & Co.....	
	V.S.O.P.. ..	".....	J. F. Martell.....	

NOTES :—
In 30 samples of brandy the highest alcohol found is 106·23 per cent proof spirit; the lowest is 60·66 per cent proof spirit.
The average spirit strength is 77·62 per cent.
Only 5 samples fall below 75 per cent of proof spirit, and only 2 samples below 70 per cent.

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Tabulated Statement.

RESULT OF ANALYSIS.							Furfurol reaction.	Opalescence dilution of distillate.
Specific Gravity of Sample.	Spirit Gravity.	Differ- ence.	Solids of Solution	Alcohol.		Proof Spirit.		
				Weight.	Volume			
			p. c.	p. c.	p. c.	p. c.		
·9412	·9355	·0057	15·54	42·05	49·55	86·84	Decided	Decided.
·9169	·9156	·0013	2·72	51·13	58·97	103·34	"	"
·9378	·9332	·0046	12·40	43·14	50·72	88·88		
·9452	·9432	·0020	5·44	38·11	45·28	79·36	Faint	Faint.
·9547	·9539	·0008	3·28	32·31	38·82	68·04	"	"
·9240	·9204	·0036	13·22	49·00	56·82	99·57	Decided	Decided.
·9609	·9599	·0010	3·14	28·62	34·61	60·66	"	"
·9506	·9491	·0015	4·10	34·95	41·79	73·24	Faint	Faint.
·9212	·9188	·0024	5·04	49·73	57·54	100·85	Decided	Decided.
·9387	·9308	·0079	16·84	44·27	51·91	90·98	"	"
·9338	·9302	·0038	10·52	44·55	52·20	91·48	"	"
·9322	·9289	·0033	15·32	45·14	52·82	92·56	Faint	Faint.
·9201	·9172	·0029	11·80	50·43	58·28	102·12	"	"
·9512	·9489	·0023	4·52	35·05	41·90	73·43	Decided	"
·9398	·9366	·0032	4·76	41·50	48·97	85·81	Faint	"
·9211	·9187	·0024	9·80	49·77	57·59	100·93	Decided	Decided.
·9153	·9118	·0035	11·66	52·77	60·61	106·23	"	"
·9180	·9147	·0033	10·04	51·50	59·34	104·00	Faint	Faint.
·9257	·9181	·0076	24·16	50·04	57·88	101·43	Decided	Decided.
·9516	·9509	·0007	3·06	34·10	40·84	71·58	Faint	None.
·9405	·9370	·0035	4·66	41·30	48·75	85·43	"	Faint.
·9223	·9168	·0055	20·56	50·61	58·45	102·43	Decided	Decided.
·9263	·9245	·0018	5·56	47·14	54·90	96·21	Faint	Faint.
·9231	·9208	·0025	7·28	48·82	56·63	99·24	Decided	Decided.
·9481	·9457	·0024	6·56	36·72	43·75	76·67		
·9430	·9355	·0075	21·18	42·05	49·55	86·84	"	"
·9491	·9473	·0018	2·70	35·85	42·78	74·97	Faint	Faint.
·9461	·9436	·0025	4·76	37·89	45·04	78·93	Decided	Decided.
·9394	·9366	·0028	8·72	41·50	48·97	85·81	"	"
·9388	·9349	·0039	8·07	42·33	49·86	87·37	"	"

The solid matter amounts to 20 grammes per litre in 3 samples.
" " " 15 " " 3 "
" " " 10 " " 6 "
" " " 5 " " 8 "
" " is less than 5 " " 10 "

APPENDIX G.

BULLETIN No. 93--MILK, 1903.

OTTAWA, February 3, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to submit herewith a tabulated statement giving the results of examining 227 samples of milk collected, in accordance with your instructions, in the months of November and December, 1903. The statement gives full particulars regarding the origin of each sample. Three of them were found on analysis to contain over 6 per cent of butter fat and were therefore regarded as ‘partly cream.’ Deducting these, the remaining 224 samples may, according to their qualities, be classified as follows:—

Genuine or unadulterated.....	159
Watered	15
Skimmed	2
Partly skimmed	6
Under average in total solids.....	9
" " butter fat	13
" " non-fatty solids.....	20
<hr/>	
Total	224
<hr/>	

When compared with former collections, the one now being reported shows about the same relative proportions of the various qualities as in 1895, and an improvement over the collections of 1897 and 1901.

The figures are as follows :—

	November and December, 1895.	September and October, 1897.	September and October, 1901.	November and December, 1903.
	Per cent.	Per cent.	Per cent.	Per cent.
Genuine.....	70·8	65·0	63·7	70·9
Watered.....	4·2	4·4	1·3	6·7
Skimmed.....			0·6	0·9
Partly skimmed.....	2·7	6·6	2·5	2·7
Under average	22·3	24·0	31·9	18·8
	100·0	100·0	100·0	100·0

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The following table shows where the samples were obtained, and their qualities in each place :—

Locality.	Genuine.	Watered.	Skimmed.	Partly Skimmed.	Under Average.	Total.
Halifax, N.S.....	10	0	0	0	4	14
Springhill.....	2	0	0	0	2	4
Amherst	1	0	0	0	0	1
Truro.....	2	0	0	0	1	3
Dartmouth.....	1	1	0	0	0	2
Charlottetown, P.E.I.....	7	0	0	0	2	9
Summerside.....	1	0	0	0	1	2
St. John, N.B.....	10	1	0	0	2	13
Sussex.....	1	0	0	1	0	2
Campbellton	2	0	0	0	1	3
Moncton	2	0	0	0	2	4
St. Hyacinthe, P.Q.....	6	0	0	0	0	6
Drummondville.....	3	0	0	0	0	3
Actonvale.....	1	0	0	0	1	2
Richmond.....	1	0	0	0	1	2
Victoriaville.....	2	0	0	0	0	2
Sherbrooke.....	3	1	0	0	0	4
Farnham.....	1	0	0	0	0	1
Granby	2	0	0	0	0	2
Sutton	1	0	0	0	0	1
St. Lambert	2	0	0	0	2	4
Montreal	18	1	0	2	3	24
Kingston, Ont	9	2	0	0	1	12
Perth	3	0	0	0	0	3
Ottawa.....	10	0	0	1	0	11
Toronto.....	11	4	0	0	3	18
Hamilton.....	4	0	0	0	2	6
Goderich.....	3	0	0	0	0	3
Seaforth.....	3	0	0	0	0	3
Stratford	2	0	0	0	1	3
London	5	0	0	0	0	5
St. Thomas	2	0	0	0	2	4
Woodstock.	2	1	0	0	0	3
Virden, Man.....	1	0	0	0	0	1
Brandon.....	1	0	0	1	2	4
Winnipeg	8	2	2	0	1	13
Ponoka Alta.....	0	0	0	0	1	1
Wetaskiwin	0	0	0	0	1	1
Edmonton.....	2	0	0	0	1	3
Calgary.....	1	0	0	1	2	4
Vancouver, B.C.....	4	1	0	0	1	6
New Westminster.....	2	0	0	0	1	3
Victoria.....	4	1	0	0	1	6
Nanaimo.	3	0	0	0	0	3
	159	15	2	6	42	224

If a comparison be made between the collections of 1895, 1897 and 1903 by localities, and the percentages of genuine samples calculated for those places in which samples were taken on all these occasions, the following results are obtained :—

PERCENTAGE OF GENUINE SAMPLES.

—	1895.	1897.	1903.	—	1895.	1897.	1903.
	Per cent.	Per cent.	Per cent.		Per cent.	Per cent.	Per cent.
Halifax, N.S.....	66·6	75·0	71·4	St. Hyacinthe.	100·0	100·0	100·0
St. John, N.B....	31·3	91·0	76·9	Ottawa, Ont.	62·5	64·3	90·9
Sussex.....	33·3	100·0	50·0	Toronto.	50·0	31·2	61·1
Moncton.....	100·0	66·6	50·0	London.....	66·6	77·7	100·0
Sherbrooke, P.Q..	100·0	50·0	75·0	Stratford	100·0	100·0	66·6
Montreal	72·7	68·7	75·0	St. Thomas.....	100·0	50·0	50·0
				Winnipeg, Man....	72·2	73·7	61·0

I have the honour to be, sir, your obedient servant,
THOMAS MACFARLANE, *Chief Analyst.*

4-5 EDWARD VII., A. 1905

TABULATED STATEMENT of the

Date of Collection.	No. of Sample.	Name and Address of Analyst.	Quantity.	Cost.	Name and Address of Furnisher.
1903.		<i>District of Halifax.</i>		\$ cts.	
Nov. 19..	20391	C. W. Drysdale, Halifax, N.S. . .	1 pint .	0 05	Brought into city by train daily— Unknown.
" 19..	20392	Scotia Pure Milk Co. " . .	1 " . .	0 05	L. Munford, Shediac
" 19..	20393	" " " . .	1 " . .	0 05	P. Grant, Lower Stewiacke
" 19..	20394	" " " . .	1 " . .	0 05	J. J. Gourley "
" 19..	20395	J. S. Power " . .	1 " . .	0 03	H. Grant, Halifax
" 19..	20396	James Hogan " . .	1 " . .	0 03	C. W. Drysdale, Halifax
" 19..	20397	Wm. Forsyth " . .	1 " . .	0 03	Wm. Smith, Halifax. Brought into city by train.
" 19..	20398	" " " . .	1 " . .	0 03	Scotia Pure Milk Co., City. Sold as pasteurized milk.
" 20..	20399	Scotia Pure Milk Co. " . .	1 " . .	0 03	Scotia Pure Milk Co
" 20..	20400	H. Burgess " . .	1 " . .	0 03	Brought into city by train and taken from delivery wagon.
" 20..	20401	G. A. Fraser " . .	1 " . .	0 03	" " "
" 20..	20402	W. C. Mountain " . .	1 " . .	0 04	Jas. Mountain, Halifax
" 20..	20403	P. Lowrie " . .	1 " . .	0 04	Jas. Murray "
" 20..	20404	Walter Payne " . .	1 " . .	0 03	Scotia Pure Milk Co., Halifax
" 20..	20405	E. A. Bent, Springhill, N.S. . . .	1 " . .	0 03	Vendor
" 20..	20406	James Nelson " . .	1 " . .	0 03	"
" 26..	20407	R. Boss " . .	1 " . .	0 03	"
" 26..	20408	Frank Mills " . .	1 " . .	0 03	"
" 26..	20411	H. E. Miner, Restaurantkeeper, Amherst, N.S.	1 " . .	0 05	M. Pipes, Amherst
" 27..	20412	L. R. Dunlop, Truro, N.S.	1 " . .	0 03	Vendor
" 27..	20413	W. H. Snook & Co., Shopkeeper, Truro, N.S.	1 " . .	0 03	L. R. Dunlop, Truro
" 27..	20414	G. H. Barnhill, Truro, N.S. . . .	1 " . .	0 03	Vendor
" 30..	20417	Frank Dare, Dartmouth, N.S. . .	1 " . .	0 03	Pure Milk Co., Halifax (pasteurized).
" 30..	20418	Mrs. Griffin, Shopkeeper, Dart- mouth, N.S.	1 " . .	0 03	Geo. Bell, Coal Harbour.
		<i>District of Prince Edward Island.</i>			
Dec. 2..	4375	Victor Mackinnon, Charlotte- town, P.E.I.	1 " . .	0 03	Vendor
" 2..	4376	Roger Farquharson, Charlotte- town, P.E.I.	1 " . .	0 03	"
" 2..	4377	A. McMillan, Brackley Point Road.	1 " . .	0 03	"
" 2..	4378	Wallace Wheatley, Royalty	1 " . .	0 03	"
" 2..	4379	M. Matheson, St. Peter's Road . .	1 " . .	0 03	"
" 2..	4380	James Pickard, Royalty, P.E.I. . .	1 " . .	0 03	"
" 2..	4381	Wm. Millar, Marshfield	1 " . .	0 03	"
" 2..	4382	J. M. Price, Summerside	1 " . .	0 03	"
" 2..	4383	Joseph McNeill "	1 " . .	0 03	"
" 2..	4384	Wm. Pickering "	1 " . .	0 03	"
" 2..	4386	E. Cameron, Charlottetown	1 " . .	0 03	J. Roper, Charlottetown, P.E.I. . . .
" 2..	4387	" " "	1 " . .	0 03	Donald McMillen "
		<i>District of New Brunswick.</i>			
Nov. 18..	17976	Fred. Hanna, Milledgeville, N.B. .	3 8-oz. bottles.	0 06	Vendor
" 18..	17977	Dunlop & Croakes, 24 St. Ger- main St., St. John.	" . .	0 06	Stanley Ward, St. John North
" 18..	17978	E. Foster, Milledgeville Road, St. John Co.	" . .	0 06	Vendor
" 18..	17979	Harry M. Floyd, 38 Sydney St., St. John, N.B.	" . .	0 06	McIntyre Bros., Sussex, N.B

SESSIONAL PAPER No. 14

Inspection of Whole Milk.

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15° c.	Water.	Butter Fat.	Other Solids.	Total Solids.		
p. c.	p. c.	p. c.	p. c.	p. c.		
1·0300	88·15	3·83	8·03	11·85	M. Bowman.....	Below average in solids not fat.
1·0317	86·83	4·31	8·86	13·17	"	Genuine.
1·0307	88·45	3·26	8·29	11·55	"	Below average in butter fat.
1·0303	86·93	4·63	8·44	13·07	"	Genuine.
1·0302	88·15	3·29	8·56	11·85	"	Below average in butter fat.
1·0302	88·73	3·11	8·16	11·27	"	" " and other solids.
1·0334	86·63	4·15	9·12	13·37	"	Genuine.
1·0314	87·32	3·98	8·70	12·68	"	"
1·0310	87·48	4·02	8·50	12·52	"	"
1·0295	87·62	4·03	8·35	12·38	"	"
1·0304	87·74	3·75	8·51	12·26	"	"
1·0319	87·69	3·52	8·79	12·31	"	"
1·0310	86·92	4·48	8·60	13·08	"	"
1·0308	87·55	3·95	8·50	12·45	"	"
1·0308	86·46	4·76	8·75	13·54	"	"
1·0333	84·81	5·70	9·47	15·19	"	"
1·0292	88·38	3·68	7·94	11·62	"	Below average in solids not fat.
1·0288	87·99	4·02	7·99	12·01	"	" "
1·0323	86·96	4·31	8·73	13·04	"	Genuine.
1·0323	86·00	5·03	8·97	14·00	"	"
1·0320	88·21	3·30	8·40	11·79	"	Below average in butter fat.
1·0327	86·59	4·46	8·95	13·41	"	Genuine.
1·0310	87·41	3·98	8·61	12·59	"	"
1·0237	89·86	3·38	6·76	10·14	"	Watered and therefore adulterated.
1·0296	87·46	4·14	8·40	12·54	T. Macfarlane	Genuine.
1·0334	88·16	3·67	8·17	11·84	"	Under average in total solids.
1·0324	86·60	4·77	8·63	13·40	"	Genuine.
1·0324	87·05	4·55	8·40	12·95	"	"
1·0314	87·40	4·20	8·40	12·60	"	"
1·0314	86·35	5·03	8·62	13·65	"	"
1·0304	87·46	4·40	8·14	12·54	"	Under average in non-fatty solids.
1·0324	88·70	3·37	7·93	11·30	"	Under average in total solids.
1·0327	87·78	3·69	8·53	12·22	"	Genuine.
1·0327	84·89	6·36	8·75	15·11	"	Partly cream.
1·0327	87·04	4·26	8·70	12·96	"	Genuine.
1·0327	87·05	4·28	8·67	12·95	"	"
1·0224	90·61	3·16	6·23	9·39	J. G. A. Valin	Watered, therefore adulterated.
1·0324	86·82	4·13	9·05	13·18	"	Genuine.
1·0344	87·17	3·51	9·32	12·83	"	"
1·0324	87·49	3·55	8·96	12·51	"	"

4-5 EDWARD VII., A. 1905

TABULATED STATEMENT of the

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Furnisher.
		<i>District of New Brunswick—Con.</i>		\$ c.	
Nov. 19..	17980	E. A. McCauley, 173 Princess St., St. John.	8-oz. bottles.	0 05	C. B. McCready, Apohaqui, N.B..
" 19..	17981	T. Robinson, 39 Garden St., St. John, N.B.	" ..	0 05	Robert Robinson, Sussex, N. B....
" 19..	17982	D. M. Lawson, 182 Britain St...	" ..	0 05	J. A. Patterson, Apohaqui, N.B...
" 19..	17983	R. W. Wigmore, 158 Pond St., St. John.	" ..	0 05	Sussex Milk and Cream Co., Sussex, N.B.
" 19..	17984	Public Hospital, Waterloo St., Thos. H. Lunney, M.D., St. John, N. B.	" ..	Nil...	A. E. McCauley, St. John, N.B...
" 20..	17985	J. H. Case, 24 Waterloo St., Halifax.	" ..	0 06	S. Creighton, Silver Falls, N.B....
" 20..	17986	Jas. W. Brogan, 16 Brussels St., St. John.	" ..	0 06	Andrew Gibson, Red Head, N.B..
" 26..	17990	Major H. Green, Milledgeville Road, St. John, N.B.	" ..	0 06	From vendor's dairy
" 26..	17991	Thompson Bros., Manawagonish Road, Lancaster Parish, St. John Co.	" ..	0 06	"
Dec. 7..	17992	Sussex Milk Co., Sussex, King's Co., at Milk Depot, Broad St., James Lamb, manager.	" ..	0 06	Hugh Aiton, Sussex Corner, Sussex Co.
" 7..	17993	" " ..	" ..	0 06	David Robinson, Sussex, King's Co.
" 7..	17994	" " ..	" ..	0 06	David Aiton, Lower Cove, Sussex, King's Co.
" 7..	17995	Thos. R. Duncan, Campbellton..	" ..	0 05	Vendor.....
" 7..	17996	A. F. Chamberlain " ..	" ..	0 05	"
" 7..	17997	Angus McKenzie " ..	" ..	0 05	John Mair, Campbellton
" 7..	17998	David W. Doherty " ..	" ..	0 06	Vendor.....
" 12..	23801	Albert J. Steeves, Bridgedale....	" ..	0 05	"
" 12..	23802	F. H. Trites, Sunnysbrae.....	" ..	0 05	"
" 12..	23803	E. H. Hopper, Shediac Road, Moncton, N.B.	" ..	0 05	"
" 12..	23804	Beaton & Co., City Market, Moncton, N.B.	" ..	0 10	Gurney R. Jones, Lewisville, Moncton Parish.
		<i>District of Quebec.</i>			
Nov. 23..	24701	Louis Carrière, 72 St. Pascal St., St. Hyacinthe.	1 pint..	0 03	.....
" 23..	24702	Pierre Sabourin, St. Hyacinthe le Confesseur.	" ..	0 03	.....
" 23..	24704	Amb. Chinette, St. Hyacinthe....	" ..	0 03	.....
" 23..	24705	F. X. Blanchard, St. Hyacinthe le Confesseur.	" ..	0 03	.....
" 23..	24703	P. Labonte, St. Hyacinthe.....	" ..	0 04	Jacques Boulay, St. Thomas d'Aquin
" 23..	24706	J. B. Laplante " ..	" ..	0 03	.....
" 23..	24707	M. Cardin, Drummondville	" ..	0 03	.....
" 23..	24708	R. Cardin " ..	" ..	0 03	.....
" 23..	24709	X. Lemaire " ..	" ..	0 03	.....
" 23..	24710	L. Lajoie, Actonvale	" ..	0 03	.....
" 23..	24711	Laurent Plante, Actonvale	" ..	0 03	.....
" 25..	24712	C. N. Evans, Richmond.....	" ..	0 03	.....
" 25..	24713	W. H. McLaughlin, Richmond..	" ..	0 03	.....
" 25..	24714	Amedé Mathieu, St. Victoire, d'Arthabaska.	" ..	0 04	.....
" 25..	24715	Joseph Dussault, Victoriaville...	" ..	0 03	.....
" 25..	24716	Felix Vanier, Sherbrooke.....	" ..	0 03	.....
" 25..	24717	Richard Armitage, Sherbrooke...	" ..	0 03	.....
" 25..	24718	David Lefebvre, 3rd Concession of Sherbrooke.	" ..	0 03	.....
" 25..	24719	W. J. Hunt, Sherbrooke.....	" ..	0 05	J. W. Bilton, Sherbrooke.....

SESSIONAL PAPER No. 14

Inspection of Whole Milk.

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15°c.	Water.	Butter Fat.	Other Solids.	Total Solids.		
	p. c.	p. c.	p. c.	p. c.		
1·0324	87·23	3·53	9·24	12·77	J. G. A. Valin.....	Genuine.
1·0314	86·26	4·38	9·36	13·74	"	"
1·0324	87·59	3·20	9·21	12·41	"	Under average in butter fat.
1·0327	87·43	3·77	8·80	12·57	"	Genuine.
1·0342	86·98	4·04	8·98	13·02	"	"
1·0322	85·66	4·73	9·61	14·34	"	"
1·0322	87·80	3·38	8·72	12·20	"	Under average in butter fat.
1·0316	87·69	3·67	8·64	12·31	A. Lemoine.....	Genuine.
1·0326	87·28	3·71	9·01	12·72	"	"
1·0326	88·44	2·43	9·13	11·56	Miss S. E. Wright.....	Partly skimmed, therefore adulterated.
1·0306	84·51	6·24	9·25	15·49	"	Partly cream.
1·0306	85·56	5·00	9·44	14·44	"	Genuine.
1·0272	84·55	6·99	8·46	15·45	"	Partly cream.
1·0322	86·40	4·43	9·17	13·60	"	Genuine.
1·0292	88·20	3·71	8·09	11·80	"	Under average in total solids.
1·0292	86·59	5·24	8·17	13·41	"	Genuine.
1·0272	88·03	4·14	7·83	11·97	"	Under average in non-fatty solids.
1·0252	88·37	4·49	7·14	11·63	"	" "
1·0302	86·83	4·50	8·67	13·17	"	Genuine.
1·0252	86·90	4·49	8·61	13·10	"	"
1·0328	86·98	4·06	8·96	13·02	J. G. A. Valin.....	Genuine.
1·0335	86·60	4·27	9·13	13·40	"	"
1·0305	86·24	4·72	8·94	13·66	Miss S. E. Wright	"
1·0295	86·26	4·50	9·14	13·64	"	"
1·0305	86·61	4·22	9·07	13·29	"	"
1·0316	86·94	3·74	9·22	12·96	"	"
1·0254	87·11	4·48	8·35	12·79	"	"
1·0285	86·65	4·24	9·01	13·25	"	"
1·0285	84·86	4·80	10·24	15·04	"	"
1·0295	85·98	4·83	9·09	13·92	"	"
1·0305	87·96	3·20	8·74	11·94	"	Under average in butter fat.
1·0295	88·26	3·16	8·48	11·64	"	" "
1·0285	87·03	3·98	8·89	12·87	"	Genuine.
1·0316	85·93	4·54	9·43	13·97	"	"
1·0326	86·05	3·97	9·88	13·85	"	"
1·0204	91·17	3·03	5·70	8·73	"	Watered, therefore adulterated.
1·0305	87·04	3·85	9·01	12·86	"	Genuine.
1·0295	86·08	4·67	9·15	13·82	"	"
1·0316	86·31	4·21	9·38	13·59	"	"

4-5 EDWARD VII., A. 1905

TABULATED STATEMENT of the

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Furnisher.
District of Quebec—Continued.				\$ cts.	
Dec. 1..	24720	Alf. Guerin, Farnham.....	1 pint..	0 03	Vendor.....
" 1..	24721	F. W. Roberts, Granby.....	1 " ..	0 03	" ..
" 2..	24722	T. Arrowsmith, Granby.....	1 " ..	0 03	" ..
" 2..	24723	A. A. Robinson, Sutton.....	1 " ..	0 03	" ..
" 3..	24724	J. Smith, St. Lambert.....	1 " ..	0 04	" ..
" 7..	24725	E. C. Holland, St. Lambert.....	1 " ..	0 04	" ..
" 7	24726	M. St. Yves, St. Lambert.	1 " ..	0 04	" ..
" 7	24727	P. St. Marie, St. Lambert. . . .	1 " ..	0 04	" ..
District of Montreal.					
Nov. 18..	23464	L. Dussault, 317 Delisle St., St. Cunegonde.	1 " ..	0 05	.....
" 18..	23465	G. G. Lyster, 146 Mountain St., Montreal.	1 " ..	0 04	J. S. Lyster, Richmond, Que... ..
" 18..	23466	Park Bros., Montreal West... ..	1 " ..	0 04	.....
" 18..	23467	Luke Prudhomme, Côte St. Luc	1 " ..	0 04	.....
" 18..	23468	Geo. Smith, 14 Laurier St., St. Henri.	1 " ..	0 04	J. Smiley, Richmond, Que... ..
" 18..	23469	W. F. Little, 17 Plateau St., Montreal.	1 " ..	0 04	Geo. Biggar, Huntingdon
" 18..	23470	A. Papineau, 64 Turgeon St., S. Henri.	1 " ..	0 04	.....
" 18..	23471	James Clarke, 4 Atwater Ave., St. Henri.	1 " ..	0 04	.....
" 18..	23472	Louis Geoffrion, 196 Richelieu St., St. Cunegonde.	1 " ..	0 04	.....
" 18..	23473	A. Messier, 292 Delisle St., St. Cunegonde.	1 " ..	0 04	.....
" 20..	23474	H. W. Evans, Blue Bonnets.....	1 " ..	0 04	Taken at office of vendor as ready for sale, put up in pint bottles.
" 20..	23475	Standard Dairy Co., 671 Lagau-chetière St., Montreal.	1 " ..	0 04	Taken on street from can in vendor's wagon.
" 20..	23476	J. B. Thompson, Petit Cote.....	1 " ..	0 04	" ..
" 20..	23477	James Muir, St. Laurent... ..	1 " ..	0 04	" ..
" 20..	23478	Guaranteed Pure Milk Co., St. Catherine St., Montreal.	1 " ..	0 04	" ..
" 20..	23479	Geo. Duncan, 35 Selby St., West-mount.	1 " ..	0 04	" ..
" 20..	23480	Thos. Couray, Hillside Avenue, Westmount.	1 " ..	0 04	" ..
" 20..	23481	L. Larivière, Cartierville.....	1 " ..	0 04	" ..
" 20..	23482	Geo. H. Brown, 11 Broche Ave., Westmount.	1 " ..	0 04	" ..
" 20..	23483	J. P. Côté, 532 St. Dominique St., Montreal.	1 " ..	0 04	.....
" 20..	23484	Standard Dairy Co., 671 Lagau-chetière St., Montreal.	1 " ..	0 04	T. E. Booth, Waterloo St.....
" 20..	23485	Guaranteed Pure Milk Co., Mon-treal.	1 " ..	0 04	C. S. Campbell, Dorval... ..
" 20..	23486	" ..	1 " ..	0 04	R. R. Ness, Howick.....
" 20..	23487	" ..	1 " ..	0 04	.....
District of Kingston.					
Nov. 25..	21456	The Clarified Milk Co., Kingston	1 " ..	0 05	Taken from wagon on street while delivering.
" 25..	21457	T. McQuay, Kingston Junction..	1 " ..	0 05	" ..
" 25..	21458	J. G. Porter, Cataraqui.....	1 " ..	0 05	.....
" 25..	21459	O. McMichael, Cataraqui	1 " ..	0 05	.....

SESSIONAL PAPER No. 14

Inspection of Whole Milk—*Continued.*

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15°C.	Water.	Butter Fat.	Other Solids.	Total Solids.		
	p. c.	p. c.	p. c.	p. c.		
1·0316	86·74	4·48	8·78	13·26	A. Lemoine.	Genuine.
1·0324	87·22	3·97	8·81	12·78	T. Macfarlane	"
1·0334	86·45	4·36	9·19	13·55	"	"
1·0334	86·61	4·20	9·19	13·39	"	"
1·0327	87·01	4·17	8·82	12·99	"	"
1·0306	88·20	3·68	8·12	11·80	"	Under average in non-fatty solids.
1·0256	87·17	5·64	7·19	12·83	"	"
1·0347	87·21	3·65	9·14	12·79	"	Genuine.
1·0320	87·82	4·01	8·17	12·18	Dr. J. T. Donald.	"
1·0333	86·18	5·16	8·66	13·82	"	"
1·0340	88·52	3·09	8·39	11·48	"	Doubtful, under average in butter fat.
1·0363	86·17	4·52	9·31	13·83	"	Genuine.
1·0340	87·19	4·17	8·64	12·81	"	"
1·0341	87·12	4·15	8·73	12·88	"	"
1·0330	87·35	4·17	8·48	12·65	"	"
1·0338	85·93	4·34	9·73	14·07	"	"
1·0320	87·65	3·86	8·49	12·35	"	"
1·0324	87·34	4·04	8·62	12·66	"	"
1·0300	88·43	3·54	8·03	11·57	"	Low in solids not fat.
1·0311	88·10	3·87	8·03	11·90	"	Under average in solids not fat.
1·0353	88·04	2·90	9·06	11·96	"	Partly skimmed.
1·0339	87·50	3·54	8·96	12·50	"	Genuine.
1·0356	88·26	2·85	8·89	11·74	"	Partly skimmed.
1·0327	86·87	4·67	8·46	13·13	"	Genuine.
1·0332	86·82	4·03	9·15	13·18	"	"
1·0264	89·46	3·31	7·23	10·54	"	Low in solids and fat, probably watered.
1·0345	87·21	3·84	8·95	12·79	"	Genuine.
1·0340	86·76	4·37	8·93	13·30	"	"
1·0300	86·92	4·61	8·47	13·08	"	"
1·0320	87·19	4·11	8·70	12·81	"	"
1·0332	87·14	3·89	8·97	12·86	"	"
1·0331	87·29	3·91	8·80	12·71	"	"
1·0285	89·01	3·05	7·94	10·99	Miss S. E. Wright.	Slightly watered, therefore adulterated.
1·0316	86·52	4·34	9·14	13·48	"	Genuine.
1·0254	90·24	2·64	7·12	9·76	"	Watered, therefore adulterated.
1·0295	85·92	3·90	10·18	14·08	"	Unadulterated.

4-5 EDWARD VII., A. 1905

TABULATED STAEMENT of the

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Furnisher.
1903.		District of Kingston—Continued.		\$ cts.	
Nov. 25..	21460	F. N. Theriault, Kingston Junction.	1 pint..	0 05	.....
" 25..	21461	E. Ferrier, Williamsville	1 " ..	0 05	.....
" 25..	21462	Joseph Morton, Kingston Junction.	1 " ..	0 05	.....
" 25..	21463	John Gillespie, Barriefield.....	1 " ..	0 05	.....
" 25..	21464	A. E. Weller, Kingston Junction	1 " ..	0 05	.....
" 25..	21465	The Clarified Milk Co., Kingston	1 " ..	0 05	Taken from factory, in stock as supplied by W. Gardner, Perth Road.
" 25..	21466	" "	1 " ..	0 05	Taken at factory from a quart bottle in stock as prepared for delivery to customers.
" 25..	21467	F. P. Grass, Albert St., Kingston	1 " ..	0 05	.....
" 26..	21468	James T. Watt, Perth, Ont.....	1 " ..	0 05	Taken from wagon on street
" 26..	21469	John Brady, Perth.....	1 " ..	0 05	" " "
" 26..	21470	H. J. Chaplin, Perth	1 " ..	0 05	" " "
" 27..	21471	Wm. Warnock, Cummings B'dge, Ottawa.	1 " ..	0 05	" " "
" 27..	21472	Ottawa Dairy Co., Ottawa.....	1 quart.	0 06	" " " (No. 19)
" 27..	21473	R. Ormond, Cummings Bridge ..	1 " ..	0 03	" " "
" 27..	21474	J. Craig, Cummings Bridge.	1 pint..	0 03	" " "
" 27..	21475	Arthur Grimes, Aylmer, P.Q ...	1 " ..	0 05	" " "
" 27..	21476	Ottawa Dairy Co., Ottawa.	1 quart.	0 06	" " " (No. 16)
" 27..	21477	P. Clarke, Albert St., Ottawa...	1 " ..	0 06	Taken at factory, put up in bottle ready for delivery.
" 27..	21480	Ottawa Dairy Co., Ottawa.....	1 pint..	0 03	Scobie & Fee, taken after clarification.
" 27..	21481	" " "	1 " ..	0 03	Scobie & Fee, taken before clarification.
" 27..	21482	" " " ...	1 " ..	0 03	J. McKellar, taken after clarification.
" 27..	21483	" " " ...	1 " ..	0 03	J. McKellar, taken before clarification.
		Toronto District.			
Dec. 2..	23257	Geo. Pope, 204 Victoria St., Tor.	1 pint..	0 03	Taken from wagon on street.....
" 2..	23258	W. Bawden, 1234 College " ..	1 " ..	0 03	" " "
" 2..	23259	A. Arnold, 685 Yonge " ..	1 " ..	0 03	" " "
" 2..	23260	Miss Flauley, 278 Church " ..	1 " ..	0 03	Taken at store of vendor.....
" 2..	23261	John Cranston, 245 " " ..	1 " ..	0 03	Woburn Dairy
" 2..	23262	W. J. Campbell, 421 Yonge St., Toronto, Union Dairy Co.	1 " ..	0 03	Taken at dairy of vendor.....
" 2..	23263	Richard Doughty, Bedford Park, Toronto.	1 " ..	0 03	From wagon on street
" 2..	23264	Richard Doughty, Bedford Park, Toronto.	1 " ..	0 03	Vendor's farm.....
" 2..	23265	S. J. Peacock, 82 Power St., Tor.	1 " ..	0 03	Taken at vendor's dairy
" 2..	23266	S. Price & Sons, Ltd., 217 King St., E., Toronto.	1 " ..	0 03	From bottled stock.....
" 2..	23267	S. Price & Sons, Ltd., 217 King St., E., Toronto.	1 " ..	0 03	James Moffatt, Wexford, before pasteurising.
" 3..	23268	A. Cowley, 289 Queen St., Toronto	1 " ..	0 03	Taken at vendor's dairy.....
" 3..	23269	James R. Hambridge, 273 Queen St., Toronto.	1 " ..	0 03	.....
" 3..	23272	S. Price & Sons, Ltd., 217 King St. E., Toronto.	1 " ..	0 03	James Darlington, Wexford ; before being pasteurized.
" 3..	23270	City Dairy Co., Toronto... ..	1 " ..	0 03½	R. M. Loveless, Agincourt... ..
" 3..	23271	" " "	1 " ..	0 03½	Jas. Montgomery, Streetsville.
" 3..	23273	" " "	1 " ..	0 03½	As the milk ran through pasteurizing machine.
" 3..	23274	" " "	1 " ..	0 03½	As bottled ready for sale....

SESSIONAL PAPER No. 14

Inspection of Whole Milk—*Continued.*

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15°c.	Water.	Butter Fat.	Other Solids.	Total Solids.		
	p.c.	p.c.	p.c.	p.c.		
1·0275	88·31	3·77	7·92	11·69	Miss S. E. Wright	Under average in non-fatty solids.
1·0305	86·62	4·37	9·01	13·38	"	Genuine.
1·0295	87·55	3·71	8·74	12·45	"	"
1·0305	86·81	4·15	9·04	13·19	"	"
1·0254	86·70	4·40	8·90	13·30	"	"
1·0285	87·01	3·83	9·16	12·99	"	"
1·0275	87·84	3·75	8·41	12·16	"	"
1·0285	86·83	4·23	8·94	13·17	"	"
1·0295	87·39	3·88	8·73	12·61	"	"
1·0295	86·50	4·47	9·03	13·50	"	"
1·0295	86·74	3·89	9·36	13·25	"	"
1·0316	88·52	2·64	8·74	11·38	"	Partly skimmed, therefore adlt'd.
1·0316	87·20	3·77	8·93	12·70	"	Genuine.
1·0295	87·13	3·64	9·13	12·77	"	"
1·0285	86·05	4·58	9·27	13·85	"	"
1·0316	87·00	4·67	8·23	12·90	"	"
1·0305	87·41	3·63	8·86	12·49	"	"
1·0295	85·55	4·79	9·56	14·35	"	"
1·0295	87·05	3·89	9·06	12·95	"	"
1·0305	87·16	3·87	8·97	12·84	"	"
1·0316	87·05	3·62	9·33	12·95	"	"
1·0316	86·88	3·74	9·38	13·12	"	"
1·0290	89·46	3·25	7·19	10·44	Dr. W. H. Ellis	Adulterated by addition of water.
1·0330	87·80	3·58	8·62	12·20	"	Genuine.
1·0330	88·05	3·48	8·47	11·95	"	"
1·0290	89·83	2·55	7·62	10·17	"	Adulterated by addition of water.
1·0310	88·83	3·52	7·65	11·17	"	Under average in total solids.
1·0310	88·79	3·48	7·73	11·21	"	" " "
1·0340	86·84	4·19	8·97	13·16	"	Genuine.
1·0340	86·64	4·53	8·83	13·36	"	"
1·0280	89·53	3·01	7·46	10·47	"	Adulterated by addition of water.
1·0310	88·85	3·16	7·99	11·15	"	Under average in solids.
1·0330	87·66	3·53	8·81	12·34	"	Genuine.
1·0320	87·47	4·15	8·38	12·53	"	"
1·0300	89·20	3·14	7·66	10·80	"	Adulterated by addition of water.
1·0340	87·60	3·48	8·92	12·40	"	Genuine.
1·0340	86·97	3·99	9·04	13·03	"	"
1·0320	87·29	4·11	8·60	12·71	"	"
1·0330	87·53	3·73	8·71	12·47	"	"
1·0330	87·83	3·56	8·61	12·17	"	z

4-5 EDWARD VII., A. 1905

TABULATED STATEMENT of the

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Quantity	Cost.	Name and Address of Furnisher.
		<i>Toronto District—Concluded.</i>		\$ cts.	
Dec. 4..	23275	D. Duncan Waterdown, Hamilton	1 " ..	0 03	From wagon on street
" 4..	23276	J. O. Ryckman, 87 Victoria St., Hamilton.	1 " ..	0 03	" "
" 4..	23277	Chas. Cochrane, Hamilton.	1 " ..	0 03	" " (No. 84). ...
" 4..	23278	G. Hamilton, 223 E. Av., Hamilton	1 " ..	0 03	" "
" 4..	23279	Pure Milk Corporation, " .	1 " ..	0 03	Taken on premises before being sterilized.
" 4..	23280	" " " .	1 " ..	0 03	After it has been through machine.
		<i>London District.</i>			
Nov. 24..	22160	John Porter, Goderich.....	1 quart.	0 06	Vendor, collected on street.....
" 24..	22161	Samuel Bisset, "	1 " ..	0 06	" "
" 24..	22162	John Beattie, "	1 " ..	0 06	" "
" 25..	22163	Hugh Greeves, Tuckersmith Township, collected in Seaforth.	1 " ..	0 03	Vendor, bottled milk.....
" 25..	22164	Daniel Grunnet, Seaforth.	1 " ..	0 03	" "
" 25..	22165	Joseph Brown, McKillop Township, collected in Seaforth.	1 " ..	0 03	" "
" 30..	22166	Phillip Cornish, Stratford.....	1 " ..	0 03	Collected from sleigh in Stratford..
" 30..	22167	R. S. Beattie, Ellis Township, Stratford P.O.	1 " ..	0 03	" " " ..
Nov. 30..	22168	A. J. Clarke, Downey Township, Stratford P.O.	1 quart..	0 06	Vendor, collected from milk sleigh in Stratford.
Dec. 1..	22169	J. Foster & Sons, Westminster Township, London.	" ..	0 06	" " ..
" 1..	22170	G. Tupholme, London	" ..	0 05	" " ..
" 1..	22171	W. J. Walker "	" ..	0 05	" " ..
" 1..	22172	Arthur Wilson "	" ..	0 05	From milk wagon on street.....
" 1..	22173	William McKone, Albert Avenue, London.	" ..	0 05	" "
Nov. 30..	22175	Fred Cheplow, St. Thomas ....	.....	.....	Vendor
Dec. 1..	22176	J. A. Small " .....	.....	.....	" .....
" 1..	22177	Fred. Carr " .....	.....	.....	From large can in wagon on street in St. Thomas.
" 1..	22178	Simon Kelly " .....	.....	.....	" " ..
" 1..	22179	T. H. Dent, Woodstock.....	.....	.....	Vendor
" 1..	22180	John Masson " .....	.....	.....	John Speck, Woodstock, and John Dunn, East York.
" 1..	22181	George Masson " .....	.....	.....	Vendor
		<i>Winnipeg District.</i>			
Nov. 20..	23901	John Bain, Virden, Man	1 pint ..	0 05	.....
" 20..	23902	G. Coombes, Brandon, Man.....	" ..	0 05	.....
" 20..	23903	Brandon Dairy Co., Brandon, Man	" ..	0 05	.....
" 20..	23904	J. White, Brandon, Man.....	" ..	0 05	.....
" 20..	23905	Brandon Creamery Supply Co....	" ..	0 05	.....
" 20..	23906	C. V. Walleghen, Winnipeg, Man	" ..	0 05	.....
" 20..	23907	P. Gaspas, St. Boniface, Man ...	" ..	0 05	.....
" 20..	23908	Winnipeg Pure Milk Co	" ..	0 05	.....
" 20..	23909	S. Eddleston, Winnipeg, Man. .	" ..	0 05	.....
" 23..	23910	Wm. Cummings, Winnipeg, Man	" ..	0 05	.....
" 23..	23911	A. Pauquerin " ..	" ..	0 05	.....
" 25..	23912	W. S. Craig " ..	" ..	0 05	.....
" 26..	23913	J. Johnston " ..	" ..	0 05	.....
" 26..	23914	A. Walleghion " ..	" ..	0 05	Vendor, Royal Dairy.....
" 26..	23915	W. A. Spiers " ..	" ..	0 05	" Scotch Dairy. ...
" 26..	23916	Dickson Bros. " ..	" ..	0 05	" City Dairy.....
" 26..	23917	J. Davidson, Fort Rouge.....	" ..	0 05	" Dairy.....
" 26..	23918	Elm Park Dairy, Winnipeg, Man	" ..	0 05	.....

SESSIONAL PAPER No. 14

Inspection of Whole Milk—*Continued.*

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15°c.	Water.	Butter Fat.	Other Solids.	Total Solids.		
	p. c.	p. c.	p. c.	p. c.		
1·0340	86·74	4·17	9·09	13·26	"	Genuine.
1·0320	87·12	4·16	8·72	12·88	"	"
1·0320	88·39	3·38	8·23	11·61	"	Under average in solids.
1·0320	88·26	3·48	8·23	11·74	"	"
1·0320	87·80	3·70	8·50	12·20	"	Genuine.
1·0330	87·76	3·70	8·54	12·24	"	"
1·0305	86·40	4·30	9·20	13·50	Miss S. E. Wright	Genuine.
1·0295	87·55	3·83	8·62	12·45	"	"
1·0285	85·27	5·79	8·94	14·63	"	"
1·0316	87·40	3·43	9·07	12·50	"	"
1·0305	85·18	5·02	9·70	14·72	"	"
1·0285	86·75	3·98	9·17	13·15	"	"
1·0326	87·19	3·81	9·00	12·81	A. Lemoine	"
1·0326	87·87	3·19	8·94	12·13	"	Under average in butter fats.
1·0326	86·42	4·52	9·06	13·58	A. Lemome	Genuine.
1·0312	87·41	4·45	8·14	12·59	T. Macfarlane	"
1·0333	87·13	4·01	8·86	12·87	"	"
1·0312	87·05	4·23	8·72	12·95	"	"
1·0330	87·10	4·09	8·81	12·90	"	"
1·0323	85·67	5·17	9·16	14·33	"	"
1·0324	85·99	4·84	9·17	14·01	"	"
1·0284	88·26	3·82	7·92	11·74	"	Under average in non-fatty solids.
1·0314	88·20	3·22	8·58	11·80	"	Under average in butter fat.
1·0324	86·65	4·46	8·89	13·35	"	Genuine.
1·0324	87·37	3·70	8·93	12·63	"	"
1·0254	89·88	3·45	6·67	10·12	"	Watered, therefore adulterated.
1·0334	87·45	3·73	8·82	12·55	"	Genuine.
1·0324	84·89	5·98	9·13	15·11	E. B. Kenrick	Genuine.
1·0337	87·76	3·22	9·02	12·24	"	Fat below average.
1·0312	88·07	3·51	8·42	11·93	"	Below average in total solids.
1·0330	88·84	2·48	8·68	11·16	"	Partly skimmed.
1·0333	85·10	5·62	9·28	14·90	"	Genuine.
1·0335	86·47	4·37	9·16	13·53	"	"
1·0230	90·84	2·95	6·21	9·16	"	Watered.
1·0337	89·90	1·42	8·68	10·10	"	Skimmed.
1·0323	87·59	3·68	8·73	12·41	"	Genuine.
1·0331	86·88	4·12	9·00	13·12	"	"
1·0360	90·90	0·50	8·60	9·10	"	Skimmed.
1·0331	87·25	3·82	8·93	12·75	"	Genuine.
1·0296	87·54	4·32	8·14	12·46	"	"
1·0319	86·64	4·58	8·78	13·36	"	"
1·0333	87·30	3·73	8·97	12·70	"	"
1·0325	85·67	5·27	9·06	14·33	"	"
1·0299	88·54	3·38	8·08	11·46	"	Below average in total solids.
1·0290	88·28	3·81	7·91	11·72	"	Watered and below average in non-fatty solids.

Date of Collection.	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Furnisher.
1903.		<i>Calgary District.</i>			
Dec. 14..	21766	W. Maxwell, Ponoka, Alta.....	1 pint ..	0 05	.....
" 16..	21767	M. Theroux, Wetaskiwin, Alta..	" ..	0 05	.....
" 17..	21768	C. A. Pomeroy, Edmonton, Alta.	" ..	0 05	.....
" 17..	21769	C. York " ..	" ..	0 05	.....
" 18..	21771	E. Wilson, Strathcona, Alta ...	" ..	0 05	.....
" 21..	21772	V. N. DeMille, Calgary.	" ..	0 05	.....
" 22..	21773	E. Hooper " ..	" ..	0 05	.....
" 23..	21775	F. M. Freeze " ..	" ..	0 05	.....
" 23..	21776	D. W. Woolvains " ..	" ..	0 05	.....
		<i>British Columbia District.</i>			
Nov. 26..	23596	James Black, Vancouver.....	" ..	0 05	C. Smith, Sea Island, near Van- couver.
" 26..	23597	Main Bros., " ..	" ..	0 05	.....
" 26..	23598	J. N. Bond " ..	" ..	0 05	Vendor.....
" 26..	23600	Intl. Ice & Cold Storage Co., Vancouver.	" ..	0 05	.....
" 26..	23599	Adam Svencisky, Vancouver	" ..	0 05	Vendor.....
" 26..	24901	Spa Candy Co. " ..	" ..	0 05	McKay, Almond & Co ..
" 27..	24902	P. Young, New Westminster....	" ..	0 05	Vendor ..
" 27..	24903	F. W. Smith " ..	" ..	0 05	" ..
" 27..	24904	G. E. Murphy " ..	" ..	0 05	" ..
" 30..	24905	W. Clarke, Victoria ..	" ..	0 05	" ..
" 30..	24906	C. Macdonald " ..	" ..	0 05	" ..
" 30..	24907	T. Alexander " ..	" ..	0 05	" ..
" 30..	24908	W. Sinclair " ..	" ..	0 05	" ..
" 30..	24909	Hill & Green " ..	" ..	0 05	" ..
" 30..	24910	L. McRae " ..	" ..	0 05	" ..
Dec. 2..	24914	Charles House, Nanaimo ..	" ..	0 05	" ..
" 2..	24915	S. Waddington " ..	" ..	0 05	" ..
" 2..	24916	Charles House " ..	" ..	0 05	" ..

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Inspection of Whole Milk—*Concluded.*

RESULT OF ANALYSIS.					Analyst.	Remarks by the Analyst.
Specific Gravity at 15c.	Water.	Butter Fat.	Other Solids.	Total Solids.		
	p. c.	p. c.	p. c.	p. c.		
1·0337	87·71	3·17	9·12	12·29	Miss S. E. Wright...	Under average in butter fat.
1·0306	88·03	3·31	8·66	11·97	"	"
1·0317	87·08	4·03	8·89	12·92	"	Genuine.
1·0286	88·45	3·92	7·63	11·55	"	Under average in non-fatty solids.
1·0306	86·71	4·72	8·57	13·29	"	Genuine.
1·0327	87·22	3·82	8·96	12·78	"	"
1·0286	88·32	3·58	8·10	11·68	"	Under average in total solids.
1·0317	88·64	2·97	8·39	11·36	"	Partly skimmed.
1·0266	84·42	8·07	7·51	15·58	"	Under average in non-fatty solids.
1·0300	87·08	4·00	8·92	12·92	Dr. C. J. Fagan...	Genuine.
1·0260	89·93	2·17	7·90	10·07	"	Watered.
1·0290	87·90	3·29	8·81	12·10	"	Genuine.
1·0290	88·25	3·42	8·33	11·75	"	"
1·0300	86·14	4·66	9·20	13·86	"	"
1·0280	88·46	3·16	8·38	11·54	"	Under average in total solids.
1·0302	86·98	4·32	8·70	13·02	"	Genuine.
1·0260	88·54	3·75	7·71	11·46	"	Under average in non-fatty solids.
1·0290	87·75	3·90	8·35	12·25	"	Genuine.
1·0290	88·27	3·44	8·19	11·63	"	"
1·0340	87·05	3·54	9·41	12·95	"	"
1·0280	89·74	2·83	7·38	10·26	"	Watered.
1·0280	88·75	3·43	7·82	11·25	"	Under average in total solids.
1·0330	86·64	4·20	9·16	13·36	"	Genuine.
1·0310	86·56	4·57	8·83	13·44	"	"
1·0340	86·08	4·42	9·50	13·92	"	"
1·0320	87·26	3·80	8·94	12·74	"	"
1·0340	86·61	4·70	9·69	14·39	"	"

APPENDIX H.

BULLETIN No. 94—CIDER.

OTTAWA, February 6, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—In accordance with your instructions of August 4, 1903, a collection was made in November and December last of 41 samples of commercial cider, the whole of which were examined in this laboratory by Mr. J. G. A. Valin, the results of whose work are given in the accompanying tabulated statement.

The specific gravity of these samples, taken at 15.5° C, varies from 1.0025 with 9.54 per cent of alcohol by volume to 1.0688 with only 1.13 per cent. Seventeen out of the forty-one samples contain less than 1 per cent of alcohol by volume, and may be regarded as non-alcoholic. The specific gravities of these vary from 1.0368 to 1.0627, the latter figure being probably higher than the density of pure apple juice. In 1896, I had occasion to determine the gravity of five samples of what was said to be fresh apple juice, made at Lambeth near London, Ont., for the production of cider vinegar. They ranged from 1.0464 to 1.0485 at 18° C. Two samples of apple juice 'fresh from the press,' intended for the manufacture of cider, were supplied to this laboratory in October, 1903, and after filtration found to have specific gravities respectively of 1.0546 and 1.0573 at 15.5° C. Having in view these variations it would seem necessary to obtain, at the place of production, undoubtedly genuine samples of fresh and pure apple juice before drawing any conclusions regarding the samples described in the tables as to their containing added water or sugar.

It will be observed that fourteen of these ciders have been found to contain small quantities of salicylic acid, the addition of which to alcoholic fermented or other portable liquors renders them, according to the Adulteration Act, liable to be considered as adulterated in a manner injurious to the health.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

SAMPLES OF CIDER

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.
				Quantity.	\$ cts.	
Nov. 26	New Cider.	20409	H. W. Shenton, Springhill, N.S.	3 pints....	0 15	Allen, Norwich, Ont.....
" 26	" ..	20410	McLeod Bros., Amherst, N.S.	" ...	0 10	Unknown, purchased through R. Eaton, Kentville.
" 27	" ..	20415	S. M. Bentley, Truro, N.S..	"	0 12	D. Burgess, Sheffield Mills ..
" 30	" ..	20416	J. E. Walker, Dartmouth, N.S.	"	0 15	Unknown, purchased through Mumford Bros., Halifax.
" 30	" ..	20419	Rooney & Lovett, Halifax, N.S.	"	0 15	F. Lunm, Falmouth, N.S....
Dec. 4	" ..	4385	Jas. Ching, Summerside, P. E. I.	"	0 25	Dearborn & Co., St. John, N. B.
" 5	" ..	4388	Jas. Duffey, Charlottetown..	"	0 20	S. Allen, Norwich, Ont.....
" 5	" ..	4389	F. While, Charlottetown ...	"	0 25	" "
Nov. 25	" ..	17988	J. H. Walker, 149 King St. East, St. John.	"	0 15	" "
" 25	" ..	17989	Harry G. McPeath, 239 Charlotte St., St. John, N.B.	"	0 15	E. Purdy, Deep Brook, Annapolis, N.S.
Dec. 11	" ..	17999	Beaton & Co., City Market, Moncton.	"	0 15	A. L. Goodwin, St. John, N.B.
" 12	" ..	18000	J. D. Leblanc, Main St., Moncton.	"	0 20	" "
Nov. 30	Apple Cider	24525	A. Papineau, St. Césaire, Que.	2 bottles..	0 25	Vendor
Dec. 4	" ..	24527	Pagnuelo Frères, St. Hyacinthe.	" ..	0 20	F. X. St. Charles, Montreal.
" 7	" ..	24528	E. Ducharme, Mt. St. Hilaire	" ..	free	Himself
" 10	" ..	24529	Joseph Vachon, Valleyfield..	" ..	0 25	J. P. Delisle, Valleyfield....
Nov. 27	" ..	21478	J. Bambrick, 50 George St., Ottawa.	3 pints....	0 20	Allen, Norwich.....
" 27	" ..	21479	Wall & Co., Market Square, Ottawa.	1 quart...	0 15	About 3 weeks in stock.....
Dec. 12	" ..	24531	J. P. Delisle, Valleyfield....	2 bottles..	0 20	T. Kinsella, Montreal.....
" 16	" ..	23488	O. Gratton, 2094 St. Catherine St., Montreal.	1 quart...	0 10	Not known.....
" 16	" ..	23489	L. P. Forrest, 1978 St. Catherine St., Montreal.	" ...	0 10	.....
" 16	" ..	23490	Gravel Frères, St. Catherine St.	" ...	0 15	S. Allen, Norwich, Ont.....
" 16	" ..	23491	P. Elliott, City Councillor St., Montreal.	" ...	0 12	.....
" 3	" ..	23281	Kelly Bros., Queen St. E., Toronto.	" ...	0 10	Stratford Bros., Brantford...
" 3	" ..	23282	W. Nettleton, 125 Church St., Toronto.	" ...	0 10	S. Allen, Norwich, Ont.....
" 3	" ..	23283	Medland Bros., King St. E., Toronto.	" ...	0 15	Not given
" 4	" ..	23284	Andrew G. Bain, King St. E., Hamilton.	" ...	0 12	"
" 4	" ..	23285	Hazel & Son, King St. W., Hamilton.	" ...	0 14	"
" 1	Sweet Cider	22174	Robt. Gardiner, 760 William St., London.	" ...	0 10	M. Routledge, London . .
" 3	" ..	22182	Sol. Allen, Norwich.....	" ...	0 10	S. Allen, Norwich.....
" 4	" ..	22183	J. Ford & Co., Brantford....	" ...	0 05	Stratford Bros., Brantford...
Nov. 23	" ..	23919	E. T. Drewry, Winnipeg....	3 quarts..	0 40	.....
" 23	" ..	23920	The Blackwoods Co., Ltd., Winnipeg.	3 pints ...	0 25	S. Allen, Norwich, Ont.....
" 24	" ..	23921	McNab & Roberts, Winnipeg	3 quarts..	0 25	" "
" 24	" ..	23922	Hudson Bay Co., Winnipeg..	" ...	0 45	.....
Dec. 17	" ..	21770	Hallier Aldridge, Edmonton, Alta.	3 pints....	0 20	S. Allen, Norwich, Ont.....
" 17	" ..	21774	S. Laurendeau, Calgary, Alta	" ...	0 25	" "
" 1	" ..	24912	W. J. Savory, Victoria.....	" ...	0 40	Self
" 1	" ..	24913	M. Faletto, Nanaimo.....	" ...	0 40	Rimmings, Nanaimo.....
" 1	" ..	24917	H. A. Edgelt, Vancouver....	1 pint	0 25	W. Bowman, Sumas, B.C....
.....	Kavanagh Bros., Ottawa	S. Allen, Norwich, Ont.....

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Samples of Cider.

RESULTS OF ANALYSIS.									
Sp Gr. of Sample.	Sp. Gr. of Distillate.	Alcohol by Volume.	Sp. Gr. of Residue.	Total Solids by Balling's Table.	Sugars by Fehling.			Acidity stated as Malic Acid.	Presence of Salicylic Acid.
					Reducing Sugar stated as invert.	Reducing Sugar after inversion.	Cane Sugar.		
1·0265	0·9930	p. c. 5·00	1·0332	8·244	p. c. 6·39	p. c. 6·39	None.	p. c. 0·72	None.
1·0324	0·9969	2·20	1·0350	8·681	4·72	4·72	None.	0·87	"
1·0228	0·9048	3·69	1·0272	6·780	3·18	4·08	0·86	0·87	"
1·0106	0·9926	5·32	1·0203	5·075	0·99	2·33	1·27	0·87	"
1·0042	0·9910	5·86	1·0108	2·700	0·68	0·88	0·19	0·58	"
1·0301	0·9979	1·42	1·0322	8·000	4·35	6·70	2·23	0·56	Present.
1·0407	0·9955	3·21	1·0446	11·000	8·65	9·72	1·02	0·53	None.
1·0366	0·9947	3·76	1·0410	10·142	8·16	8·16	.....	0·63	"
1·0548	0·9996	0·26	1·0552	13·523	8·00	10·33	2·13	0·58	Present.
1·0451	0·9992	0·53	1·0453	11·166	*	*	*	0·57	None.
1·0546	0·9997	0·20	1·0546	13·381	7·68	9·79	2·00	0·60	Present.
1·0564	0·9998	0·13	1·0566	13·857	7·87	12·78	4·60	0·60	"
1·0351	0·9953	3·25	1·0398	8·706	6·22	7·46	1·18	0·62	None fermented.
1·0110	0·9893	7·92	1·0225	5·625	2·35	2·72	0·35	0·88	None.
1·0040	0·9916	6·10	1·0124	3·100	0·92	0·99	0·07	0·70	"
1·0029	0·9883	8·80	1·0039	3·475	1·55	1·55	.....	0·46	"
1·0027	0·9924	5·47	1·0097	2·425	0·57	0·59	.....	0·58	"
1·0524	0·9989	0·73	1·0544	13·333	5·37	6·09	0·68	0·57	
1·0038	0·9875	9·45	1·0115	3·625	0·78	0·85	0·06	0·58	None.
1·0563	0·9904	0·40	1·0569	13·928	8·80	8·80	.....	0·53	Present.
1·0408	0·9973	1·88	1·0426	10·523	8·05	8·14	0·08	0·90	None.
1·0115	0·9922	5·63	1·0195	4·875	1·68	1·88	0·18	0·58	Traces fermented.
1·0570	0·9992	0·53	1·0582	14·238	9·09	11·32	2·19	0·56	Present.
1·0688	0·9983	1·13	1·0705	17·113	10·94	14·94	3·80	0·72	"
1·0588	0·9997	0·20	1·0588	14·381	9·46	13·35	2·75	0·58	"
1·0627	0·9997	0·20	1·0637	15·534	6·22	7·93	1·62	0·58	"
1·0558	1·000	.....	1·0558	13·666	6·14	11·54	5·13	0·58	"
1·0276	0·9954	3·28	1·0319	7·925	5·96	6·54	0·55	1·28	None.
1·0530	0·9997	0·20	1·0530	13·000	9·16	10·29	1·45	0·75	Present.
1·0531	0·9999	0·07	1·0531	13·023	6·02	9·02	2·84	0·46	None.
1·0398	0·9949	3·62	1·0443	10·928	7·71	7·71	.....	0·87	"
1·0025	0·9874	9·54	1·0155	3·875	1·77	1·77	None.	0·57	"
1·0552	0·9995	0·33	1·0553	13·547	3·43	6·20	2·63	0·57	Present.
1·0570	1·000	None.	1·0572	14·000	8·53	11·82	3·12	0·58	"
1·0562	0·9997	0·20	1·0565	13·833	8·31	11·73	3·24	0·58	"
1·0333	0·9951	3·49	1·0383	9·488	7·27	7·78	0·48	0·58	None.
1·0555	0·9996	0·26	1·0560	13·714	9·04	10·50	1·39	0·70	Present.
1·0352	0·9922	5·63	1·0427	10·547	5·62	8·39	2·63	0·74	None.
1·0368	0·9989	0·73	1·0384	9·512	4·86	8·79	3·72	0·37	"
1·0045	0·9913	6·32	1·0131	3·275	0·63	0·63	.....	0·97	"
1·0476	0·9981	1·26	1·0495	12·166	7·05	10·11	2·90	0·76	"

APPENDIX I.

BULLETIN No. 95—GROUND SPICES.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

OTTAWA, February 19, 1904.

SIR,—I beg to submit herewith a series of tabulated statements showing the results obtained in this laboratory in examining a number of samples of ground spices, collected in accordance with your instructions of August 11 last. They were collected in the months of August and September, 1903, and were obtained of different sorts, in various districts and in the numbers given in the following statement :—

	Black Pepper.	White Pepper.	Red Pepper.	All Spice.	Mixed Spices.	Cassia and Cinnamon.	Cloves.	Ginger.
Nova Scotia.....	6	4	0	3	3	0	2	2
P. E. Island.....	6	0	0	2	1	0	1	0
New Brunswick.....	6	1	0	3	0	3	2	4
Province of Quebec.....	10	8	0	2	0	2	1	0
Montreal district.....	8	11	0	0	0	0	2	0
Kingston district.....	4	10	0	0	0	3	1	0
Toronto district.....	8	9	0	0	0	0	0	1
London district.....	8	3	0	2	0	2	2	2
Manitoba district.....	5	5	3	1	0	1	2	0
Calgary district.....	4	2	0	0	1	0	0	1
British Columbia.....	11	1	0	3	0	0	0	0
	76	54	3	16	5	11	13	10

Based on the opinions of the analysts which are stated in the tables, the following recapitulation shows the extent to which adulteration prevailed among the 188 samples just enumerated :—

	Genuine.	Doubtful.	Adulterated.	Total.
Black pepper.....	33	1	42	76
White pepper.....	23	1	30	54
Red pepper.....	0	1	2	3
All spice.....	13	2	1	16
Mixed spices.....	3	0	2	5
Cassia or Cinnamon.....	1	0	10	11
Cloves.....	9	2	2	13
Ginger.....	6	0	4	10
	88	7	93	188

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From the foregoing it appears that only 46·8 per cent of these samples of ground spices were genuine, the remainder being doubtful or adulterated.

A memorandum by Mr. McGill, explaining the method adopted by him in examining the ground gingers is attached to this report.

I have the honour to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

4-5 EDWARD VII., A. 1905

INSPECTION OF BLACK PEPPER—

Date of Collection	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	RESULTS	
						Water Soluble.	Soluble in Acid after Water.
				\$ cts.		p. c.	p. c.
Sept. 14..	20356	W. C. Anderson, Halifax, N.S.	3 pkgs..	0 30	J. P. Mott, Dartmouth, N.S.	2·78	1·92
" 14..	20357	R. Urquhart & Son, Halifax, N.S.	3 " ..	0 25	Schwartz & Sons, Dartmouth	1·68	3·12
" 15..	20361	J. L. Archibald & Son, Halifax, N.S.	3 " ..	0 25	Brown & Webb, Halifax..	2·36	2·58
" 18 .	20371	H. C. Barnaby & Sons, Bridgewater.	3 " ..	0 21	J. P. Mott & Co., Halifax..	2·06	2·24
" 18..	20373	Freeman Bros., Bridgewater.	3 " ..	0 21	R. B. Seaton, Halifax.....	1·96	2·70
" 23..	20389	E. W. Crease, Halifax.....	3 " ..	0 21	Brown & Webb, Halifax....	2·40	2·52
" 19..	4348	W. A. Poole, Montague, P.E.I.	$\frac{3}{4}$ lb...	0 24	J. P. Mott & Co., Halifax..	2·10	1·44
" 19..	4349	J. A. McDonald, Cardigan, P.E.I.	$\frac{3}{4}$ " ..	0 21	Simpson & Co., Halifax..	2·00	1·38
" 19..	4351	H. F. Feehan, Mount Stewart, P.E.I.	$\frac{3}{4}$ " ..	0 21	Dearborn & Co., St. John, N.B.	1·68	3·00
" 19..	4363	W. C. Strong, Sunnyside, P.E.I.	$\frac{1}{2}$ " ..	0 14	Severts, Halifax	1·92	2·80
" 27..	4368	A. L. McDonald, Souris, P.E.I.	$\frac{3}{4}$ " ..	0 25	Could not tell where purchased.	2·28	2·82
" 27..	4369	Stevens Bros., Souris, P.E.I.	$\frac{1}{2}$ " ..	0 16	Simpson Bros., Halifax.....	2·88	2 26
" 19..	17926	Baird & Peters, Ward St., St. John, N.B.	$\frac{3}{4}$ " ..	0 24	Berry imported by vendors. Ground and packed in Halifax.	2·02	1·60
" 26..	*17945	John O'Neill, Moncton, N.B.	$\frac{3}{4}$ " ..	0 30	F. H. Harris & Co., Moncton, N.B.	2·30	2·22
" 28..	*17950	Geo. Stables, Newcastle, N.B.	$\frac{3}{4}$ " ..	0 25	.....	1·18	3·64
" 28..	17946	W. G. Bell, Moncton, N.B..	$\frac{3}{4}$ " ..	0 30	S. H. & A. S. Ewing, Montreal.	1·58	1·70
" 8.	17958	Murchie Bros., Charlotte, N.B.	$\frac{3}{4}$ " ..	0 25	A. J. Leed, St. Stephen, N.B.	2·12	1·90
" 12..	17973	H. C. Jewett, Fredericton, N.B.	3 pkgs..	0 30	Todhunter, Mitchell & Co., Toronto.	2·30	2·06
Aug. 28..	23607	Ringuet et fils, Rimouski....	1 lb...	0 20	Dearborn & Co., St. John, N.B.	2·28	1·78
" 28..	23608	Joseph Parent, Rimouski....	1 " ..	0 22	Dr. E. Morin, Quebec.....	1·78	2·78
" 29..	23609	M. Bernier, Rivière du Loup.	1 " ..	0 25	N. Rioux, Quebec.....	2·54	2·78
" 31..	23614	J. A. Jarvis, Rivière du Loup.	$\frac{3}{4}$ " ..	0 15	Hudon, Hebert et Cie, Montreal.	2·20	2·20
Sept. 1.	23619	A. G. Lambert, Lévis.....	1 " ..	0 24	Herron, Montreal.....	0·80	3·18
" 3..	23630	Blais & Huard, Thetford....	1 " ..	0 30	Laporte, Martin & Co., Montreal.	0·96	4·78
" 3..	23633	N. P. Tanguay, Weedon . . .	1 " ..	0 25	.....	1·40	4·48
" 5..	23638	Woodman & McKee, Coaticook.	1 " ..	0 30	L. Chaput et fils, Montreal.	1·80	3·26
" 16..	23643	G. H. Hill, Lachute.....	1 " ..	0 30	Forbes Bros., Montreal....	0·90	8·30

* Samples 17945 and 17950. In the original bulletin the name of Messrs. S. H. and A. S. Ewing of

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Tabulated Statement of Results.

OF ANALYSIS.				Microscopical Examination, &c.	Analyst.	Observations.
Ash.		Loss at 95° C., Moisture, &c.	Petrolie Ether Ex- tract.			
Acid Insoluble—Sand.	Total.					
p. c.	p. c.	p. c.	p. c.			
0.72	5.42	10.34	5.74	Pepper tissues only, with some chips and dirt.	Miss E. Davidson	Unadulterated.
2.00	6.80	10.72	6.56			
		10.00	7.00	A little charcoal, many hairs and a foreign tissue unidentified.	" ..	Doubtful.
1.06	6.00	10.48	6.08			
		10.60	6.80	Pepper tissues only ; coarsely ground....	" ..	Unadulterated.
0.58	4.88	10.72	7.36			
		10.52	7.52	Pepper tissues only....	" ..	Genuine.
		10.48	7.60			
1.88	6.54	9.36	4.56	Much maize and wheat starch and many stone cells.	" ..	Adulterated.
		9.44	4.88			
1.54	6.46	10.12	7.00	Pepper tissues only ; coarse and dirty....	" ..	Unadulterated.
		10.24	6.84			
0.26	3.80	8.70	7.15	Apparently pure ; contains some fibrous tissues.	" ..	"
		8.60	7.10			
0.18	3.56	8.85	7.55	A little charcoal or roasted shell, otherwise pure.	" ..	"
		8.70	7.55			
2.54	7.22	8.20	5.05	Much wheat starch, fibrous tissue, mustard husks and white stone cells.	" ..	Adulterated.
		8.35	5.00			
1.38	6.10	8.10	5.85	Pepper tissues only	" ..	Genuine.
		8.30				
1.18	6.28	8.35	7.35	"	" ..	"
		8.40	7.55			
0.84	5.98	7.60	7.50	"	" ..	"
		7.70	7.70			
0.28	3.90	8.70	8.10	"	" ..	"
		8.65	8.10			
0.74	5.26	7.95	9.00	Some buckwheat and wheat starch. ..	" ..	Slightly adulterated.
		7.75	8.70			
8.60	13.42	7.15	0.75	Contains maize and other foreign starch, many stone cells, some charcoal and fibrous tissues, also a substance resembling turmeric.	" ..	Adulterated, being composed of dirt and not much pepper.
		7.15	0.85			
0.44	3.72	7.55	7.20	Pepper tissues only	" ..	Genuine.
		7.95	7.40			
0.20	4.22	7.30	7.15	Some wheat and rice starch present.....	" ..	Adulterated.
		7.25	7.35			
0.22	4.58	6.40	8.70	Pepper tissues only	" ..	Genuine.
		6.50	8.75			
0.18	4.24	11.40	2.55	Wheat (and large amount) flour present ; musty and caked.	" ..	Adulterated.
		11.55	2.65			
5.24	9.80	8.15	5.45	Wheat and rice (or buckwheat) flour present.	" ..	"
		7.90	5.30			
1.10	6.42	9.50	9.45	Pepper tissues with a few hairs....	" ..	Genuine.
		9.50	9.40			
1.42	5.82	8.10	10.75	Pepper tissues only	" ..	"
		8.05	10.85			
3.84	7.85	9.40	5.40	Contains much wheat starch, turmeric, much fibrous tissue, charcoal, hairs, &c.	" ..	Adulterated.
		9.10	5.80			
5.68	11.42	9.15	3.65	Contains but little pepper but much fibrous tissue, hairs, dirt, &c., also rice starch, mustard husk and turmeric.	" ..	"
		9.20	3.50			
7.16	13.04	10.10	3.20	Fibrous tissue, hairs and dirt present, also some roasted shells or charcoal.	" ..	"
		10.00	3.45			
3.70	8.76	10.50	8.50	Genuine, but contains an excess of sand..	A. Lemoine....	"
		10.40	8.35			
6.34	15.54	9.05	5.75	Pepper tissue and sweepings.....	"	"
		8.95	5.90			

Montreal was in error, given as that of the manufacturer or furnisher.

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INSPECTION OF BLACK PEPPER—

Date of Collection	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	RESULTS	
						Water Soluble.	Sol. in Acid after water.
				\$ cts.		p. c.	p. c.
Sept. 17..	23648	C. E. Laflamme, St. Jerome.	1 lb ...	0 20	J. Duffy, Montreal.....	1·10	4·06
Aug. 24..	21383	Black & White, 2084 Notre Dame St.; Montreal.	1 " ..	0 25	Ground for the vendor by R. Herron & Co.	3·60	3·10
" 25..	21385	J. Normandeau, 2266 Notre Dame St.	Not given.....	1·68	3·06
" 25..	21387	A. Brisbois, 2358 Notre Dame St.	D. C. Brosseau & Co.....	1·24	3·08
" 25..	21391	G. Dubord, 139 Island St., Montreal.	1 b... 0 20	R. Herron & Co., Montreal.	1·28	2·02	
Sept. 11..	21393	G. L. E. Guimond, Beauhar- nois, Que.	1 " .. 0 25	Hudon, Hubert & Co., Mont- real.	1·10	5·00	
" 11..	21395	Omer Marchand, Beauharnois	1 " .. 0 20	L. Chaput, Fils & Co.....	0·66	1·42	
" 16..	21398	A. Allard, Lachine.....	1 " .. 0 25	Laporte, Martin & Co., Montreal.	1·20	4·88	
" 16..	21499	H. T. Barre, 2 St. Catherine St., Maisonneuve.	1 " .. 0 40	Not known.....	0·50	2·08	
Aug. 26..	21403	J. M. Moag, Smith's Falls, Ont.	1 " .. 0 25	Pure Gold Co.....	2·12	1·68	
" 27..	21413	C. Whitney, Prescott, Ont...	1 " .. 0 25	Hamilton Coffee and Spice Co.	2·40	1·88	
" 27..	21407	Cameron & Soper, Brockville, Ont.	1 " .. 0 25	C. H. Cochrane & Co., Ot- tawa.	2·22	2·30	
" 27..	21411	Jas. McDougall, Brockville..	1 " .. 0 25	Not given	0·94	1·34	
Sept. 2..	23222	W. J. Hobson, 29 King E., Hamilton.	1 " .. 0 40	.....	2·06	2·78
" 2..	23224	M. Cummings, 302 James St.	1 " .. 0 25	.....	3·22	2·50
" 3..	23228	T. J. Medlands, 228 Queen W., Toronto.	1 " .. 0 25	.....	1·12	1·94
" 3..	23230	Frank Lyons, 622 Queen W., Toronto.	1 " .. 0 30	Toronto Coffee and Spice Co.	1·06	2·06	
" 4..	23232	John Irvine, 552 Queen W...	1 " .. 0 30	Todhunter & Mitchell ...	1·48	1·86	
" 5..	23237	Hartman & Co., Brantford ..	1 " .. 0 20	Not given	1·72	1·82	
" 5..	23239	T. B. Paisley, 182 Queen E., Toronto, Ont.	1 " .. 0 25	Humphrey, Toronto, Ont...	0·86	1·76	
Aug. 22..	23256	C. R. Storey, 252 Queen E., Toronto.	1 " .. 0 20	Not given	2·92	3·16	
" 24..	22118	B. B. Gunn, Seaforth, Ont ..	1 " .. 0 30	Todhunter & Mitchell, To- ronto.	2·80	1·42	
" 25..	22125	John & Jas. H. Kerr, Wing- ham.	1 " .. 0 30	Gorham & Eckhart, London, Ont.	1·36	2·72	
" 26..	22131	John W. McIntyre, Walkert- on, Ont.	1 " .. 0 30	Todhunter & Mitchell, To- ronto.	2·20	2·08	
" 26..	22135	T. H. Ellis & Co., Mount Forest,	1 " .. 0 25	Canada Spice and Grocers Co., London, Ont.	2·56	1·84	
" 31..	22138	Setlers Bros., Palmerston, Ont.	1 " .. 0 30	Canada Spice and Grocers Co., London, Ont.	3·38	2·28	
Sept. 1..	22140	Beck & Schell, Berlin.....	½ " .. 0 13	Dunn & Co., Hamilton	2·32	1·92	
" 1..	22145	Geo. Hasenflug, Waterloo....	½ " .. 0 13	Grocers Wholesale Co., Hamilton.	1·64	1·76	

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Tabulated Statement of Results.

OF ANALYSIS.				Microscopical Observations.	Analyst.	Observations.
Ash.		Loss at 70° C.— Moisture, &c.	Petrolie Ether Ex- tract.			
Acid Insoluble— Sand.	Total.					
p. c.	p. c.	p. c.	p. c.			
6.50	11.66	10.25	0.85	Contains wheat starch, excess of stone cells and sweepings.	Alph. Lemoine..	Adulterated.
2.70	9.40	10.60	0.90			
		7.00	3.90	Foreign starch, maize, excess of long stone cells and dust.	"	"
3.16	7.90	7.00	3.80			
		7.30	3.00	Wheat flour; black unbleachable substance, probably charcoal, and excess of long stone cells.	"	"
		6.90	3.50			
3.86	8.18	6.15	3.90	Pepper tissue and sweepings.....	"	"
		6.10	3.80			
8.26	11.56	6.45	3.55	Wheat starch, roasted shells or charcoal and pepper sweepings.	"	"
		6.65	3.35			
7.92	14.02	6.70	3.40	Long stone cells in excess and pepper sweepings.	"	"
		6.80	3.60			
2.44	4.52	7.55	0.60	Rice and maize starch and charcoal. Very little pepper tissue.	"	"
		7.40	0.50			
10.12	16.20	6.35	3.70	Contains excess of pepper sweepings.....	"	"
		6.35	3.75			
2.90	5.48	7.70	0.40	Not much pepper; long stone cells in excess.	A. Lemoine	Grossly adulterated.
		7.70	0.50			
0.30	4.10	8.35	7.35	.....	"	Genuine.
		8.25	7.75			
0.22	4.50	8.80	6.80	.....	"	"
		8.70	6.65			
0.84	5.36	9.15	6.35	.....	"	"
		9.05	6.75			
0.94	3.22	8.95	2.20	Long stone cells in excess, probably from cocoanut shells.	"	Adulterated.
		9.20	2.20			
0.48	5.32	7.80	6.70	.....	"	Genuine.
		7.90	7.10			
0.62	6.34	8.50	6.25	.....	"	"
		8.35	6.00			
0.78	3.84	7.25	2.70	Wheat starch, roasted shells or charcoal..	Alph. Lemoine..	Adulterated.
		7.00	2.65			
1.04	4.16	5.90	3.60	Wheat and rice starch, Cayenne pepper; many stone cells, probably cocoanut shell.	Miss E. Davidson	"
		5.95	3.55			
0.68	4.02	6.10	3.90	Cocoanut shell.....	"	"
		6.10	3.90			
0.16	3.70	5.50	4.15	Buckwheat (or rice) starch, a little wheat starch; turmeric; very many stone cells.	"	"
		5.60	4.40			
1.04	3.66	7.92	*5.48	Stone cells and other foreign matter	A. McGill.....	Adulterated.
						*Alcohol extract.
0.52	6.60	7.85	3.85	Wheat starch ..	"	Adulterated.
		7.75	4.45			
0.14	4.36	9.50	7.00	Pepper tissues only.....	Miss E. Davidson	Genuine.
		9.30	7.05			
1.92	6.00	8.95	4.85	Some stems and a little charcoal; otherwise genuine, although dirty.	"	"
		8.90	4.95			
0.34	4.62	5.30	7.90	Pepper tissues only	"	"
		5.50	7.60			
0.50	4.90	8.45	6.75	Some hairs and fibrous tissue, a very little wheat starch.	"	Adulterated.
		8.50	6.85			
0.62	6.28	7.75	6.45	Hairs and spiral vessels; a little wheat starch.	"	"
		7.80	6.60			
0.68	4.92	8.20	4.25	Much wheat flour; long stone cells (cocoanut?)	"	"
		8.10	4.15			
0.40	3.80	8.25	3.60	Some wheat flour, hairs and much fibrous tissue; many stone cells and foreign tissue unidentified.	"	"
		8.25	3.75			

INSPECTION OF BLACK PEPPER—

Date of Collection.	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	RESULTS	
						Water Soluble.	Soluble in Acid after Water.
				\$ cts.		p. c.	p. c.
Aug. 19..	22148	John Sloan, Galt.....	½ " ..	0 15	Todhunter & Mitchell, To- ronto.	2·94	1·68
" 20..	17477	A. E. Key, Minnedosa, Man.	½ " ..	0 15	.....	1·76	3·20
" 21..	17483	Galloway Bros., Gladstone, Man.	½ " ..	0 15	.....	3·52	1·90
" 21..	17489	C. J. McClocklin, Carberry..	½ " ..	0 20	.....	1·74	2·04
" 21..	17494	B. Meek, Virden, Man	½ " ..	0 15	.....	2·52	2·22
" 21..	17498	S. J. Staples, Carman, Man..	½ " ..	0 15	.....	1·76	2·08
Sept. 8..	21744	Philips Bros., Red Deer, Alta.	½ lb...	0 15	Not known.....	1·40	4·60
" 11..	21755	Douglass Bros., Strathcona..	3 tins..	0 30	The Dyson Co., Winnipeg..	1·08	2·96
" 11..	21757	Maclaren & Co., Strathcona.	½ lb...	0 20	" " ..	0·94	3·28
" 15..	21760	Chesney & Hicks, Calgary...	3 tins..	0 45	Great Western Spice Mills, Winnipeg.	0·98	6·02
" 25..	23558	Beane & Co., Vancouver.....	3 cans..	0 30	R. Herron & Co., Montreal.	1·32	3·30
" 25 .	23560	Clarke & Rogerson, Vancou- ver.	3 " ..	0 30	Not known	1·12	4·32
" 25..	23563	Labelle & Co., Vancouver...	3 " ..	0 30	Stember & Earle, Victoria..	1·94	1·62
" 2..	23572	James Young, Nanaimo.....	3 bots..	0 40	J. A. Folger & Co., San Francisco.	2·06	1·58
" 2..	23575	James Hurst, Nanaimo.....	3 cans..	0 40	Oriental Mills, Vancouver..	1·22	1·12
" 2..	23576	A. R. Johnston & Co., Nan- aimo.	3 " ..	0 30	H. G. Dunn & Co., Hamil- ton, Ont.	1·88	2·58
" 2..	23577	" " ..	3 " ..	0 30	A. Schilling & Co., San Francisco.	2·44	1·60
" 2..	23578	Geo. Bevilockway, Nanaimo.	3 " ..	0 40	F. F. Dalley & Co., Hamil- ton, Ont.	1·46	1·78
" 4..	23586	W. E. Morrison, Ladysmith.	3 " ..	0 30	Kelly, Douglas & Co., Van- couver.	0·98	0·88
" 4..	23589	A. J. Sinclair.	3 " ..	0 30	W. H. Walker & Co., Van- couver.	1·00	1·08
" 6..	23590	T. S. Annandale, New West- minster.	3 pkgs..	0 30	Hamilton Coffee and Spice Co., Hamilton.	2·94	1·84

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Tabulated Statement of Results—Continued.

OF ANALYSIS.				Microscopical Examination, &c.	Analyst.	Observations.
Ash.		Loss at 95° C.— Moisture, &c.	Petrol. Ether Ex- tract.			
Acid Insoluble— Sand.	Total.					
p. c.	p. c.	p. c.	p. c.			
0·28	4·90	8·20	7·50	.....	A. Lemoine....	Genuine.
		8·05	7·70			
3·22	8·18	10·50	5·05	Wheat starch and charcoal or roasted cells	" ..	Adulterated.
		10·60	5·35			
0·34	5·76	10·10	5·35	.....	" ..	Genuine.
		9·90	5·70			
0·86	4·58	9·75	7·25	.....	" ..	"
		9·65	7·35			
0·36	5·10	11·10	8·50	.....	" ..	"
		11·25	8·30			
0·72	4·56	12·65	6·35	.....	" ..	"
		12·35	6·00			
6·80	12·80	9·27	3·85	Pepper tissue, sweepings and sand	A. Lemoine....	Adulterated.
		8·90	4·20			
4·56	8·60	7·65	3·85	Some wheat starch, pepper tissues, sweep- ings and sand.	"	"
		7·40	3·75			
5·00	9·22	10·05	3·95	Wheat starch, long stone cells and sand.	" ...	"
		10·00	3·75			
5·08	12·08	6·20	2·70	Wheat flour, charcoal or roasted shells, and excess of sand.	"	" (sold as compound).
		6·20	2·70			
3·70	8·32	10·15	4·20	Wheat flour, pepper tissue, a little char- coal or roasted shells.	"	Adulterated.
		10·20	4·40			
5·06	10·50	8·50	1·75	Wheat starch, long stone cells, and roasted shells or charcoal.	"	"
		8·35	1·70			
0·22	3·78	7·75	5·75	Wheat flour.....	" ...	"
		7·40	5·90			
0·34	3·98	10·30	7·10	Pepper tissue only... ..	"	Genuine.
		10·30	7·45			
0·78	3·12	8·35	4·15	"	"	"
		8·40	4·00			
2·76	7·22	8·15	6·30	Wheat flour.....	" ...	Adulterated.
		8·00	6·55			
0·20	4·24	7·65	7·05	Pepper tissue only.....	.....	Genuine.
		8·00	6·80			
0·20	3·44	8·00	3·50	Wheat flour, and charcoal or roasted shells	A. Lemoine....	Adulterated.
		7·75	3·50			
0·90	2·76	8·60	4·60	Pepper tissue only.....	Miss E. Davidson	Genuine.
		8·40	4·60			
·68	2·76	9·85	4·40	"	" ..	"
		9·65	4·60			
0·18	4·96	6·35	6·15	"	" ..	"
		6·35	6·25			

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INSPECTION OF WHITE PEPPER—

Date of Collection	Number of Sample.	Name and Address or Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	Alcohol Extrac- tion
				\$ cts.		p. c.
Sept. 14..	20355	W. C. Anderson, Halifax, N.S....	3 pkgs.	0 15	J. P. Mott & Co., Dartmouth	....
" 15..	20358	R. Urquhart & Co., Halifax.....	3 " ..	0 30	Schwartz & Sons, Dartmouth	.....
" 18..	20372	H. C. Barnaby & Sons, Bridge- water, N.S.	3 " ..	0 30	Todhunter & Mitchell, To- ronto.	.....
.... ..	*20379	W. B. Calhoun & Co., Middleton, N.S.	3 for..	0 30	T. B. Barker and Sons, St. John, N.B.	...
Aug. 20..	17931	Dearborn & Co., St. John, N.B...	3 pkgs.	0 25	Dearborn & Co., St. John, N.B.	.....
" 29..	23610	M. Bernier, Rivière du Loup ...	1 lb ...	0 35	N. Rioux, Quebec.	6·65
" 31..	23613	Daniens et Cie., Rivière du Loup.	1 " ...	0 50	Jos. Viel, Rivière du Loup..	1·92
Sept. 1..	23622	E. Thivierge, Lévis, Que.....	1 " ...	0 40	E. Couture, Lévis, Que.....	3·32
" 2..	23624	S. P. Brosseau, Quebec	$\frac{3}{4}$ " ...	0 22	.....	1·50
" 3..	23631	A. S. Johnson, Thetford.....	1 " ...	0 30	Whitehead Burrier, Quebec..	3·36
" 5..	23634	Coaticook Chem. Co., Coaticook...	1 " ...	0 25	J. A. Matheson & Co., Mont- real.	6·80
" 5..	23637	Woodman & McKee, Coaticook...	1 " ...	0 40	Pure Gold Mfg. Co., Toronto	6·35
" 15..	23639	Dme. L. Gagnon, Ste. Rose.....	1 " ...	0 40	Laporte, Martin & Cie., Mont- real.	5·32
" 22..	21382	J. H. Caille, 702 St. Catherine St., Montreal.	1 " ...	0 35	Marrotte & Leblanc.....	.....
Aug. 24..	21384	Black & White, 2084 Notre Dame St., Montreal.	1 lb...	0 35	Ground for the vendors by R. Herron & Co.	7·22
" 24..	21365	J. Normandeau, 2266 Notre Dame St. Montreal.	1 " ...	0 35	Not given	4·84
" 24..	21386	A. Brisbois, 2358 Notre Dame St..	1 " ...	0 30	D. C. Broneau & Co.	2·97
" 24..	21388	Martin & Rabeau, 168 Centre St...	1 " ...	0 35	Marrotte & Leblanc	4·22
" 24..	21390	G. Dubord, 189 Island St.	1 " ...	0 30	"	4·99
Sept. 11..	21392	G. L. Guimond, Beauharnois, Que.	1 " ...	0 35	Hudson, Herbert & Co.....	6·10
" 11..	21396	J. G. Leonard "	1 " ...	0 35	F. F. Dally & Co.....	5·44
" 15..	21397	A. Allard, Lachine.....	1 " ...	0 35	Laporte, Martin & Co., Mont- real.	4·39
" 16..	21399	W. Bosisquet, 554 Notre Dame St., Maisonneuve.	1 " ...	0 40	Not known.....	3·90
" 16..	21498	H. F. Barre, 2 St. Catherine St., Maisonneuve.	1 " ..	0 40	" .....	.....
" 26..	21402	J. M. Moag, Smith's Falls.....	1 " ...	0 40	Pure Gold Co.....	7·77
" 26..	21404	Cook & Halfpenny, Smith's Falls..	.....	.....	Not given	7·45
" 27..	21406	Cameron & Soper, Brockville .....	.....	.....	" .....	7·07
" 27..	21408	R. N. Dowsley "	1 lb...	0 40	"	4·85
" 27..	21410	Jas. McDougall "	1 " ...	0 30	"	2·93
" 27..	21412	C. Whitney, Prescott.....	1 " ...	0 35	J. W. Chamberlin & Co., Prescott.	3·46
Aug. 28..	21415	R. Nichols, Cornwall, Ont.....	1 " ...	0 40	Not known.....	6·57
" 28..	21416	" "	1 " ...	0 30	"	6·80
Sept. 1..	21433	W. G. Rogers, Gananoque, Ont...	1 " ...	0 35	Pure Gold Co.....	5·61
" 1..	21434	J. S. Watt "	1 " ...	0 40	S. H. & A. S. Ewing.. ...	4·94
" 2..	23221	W. J. Hobson, 29 King East, Ham- ilton.	1 " ...	0 40	.....	5·84
" 2..	23223	M. Cumings, 302 James, Hamil- ton.	1 " ...	0 40	F. F. Daly Co.....	4·95

NOTE.—Sample white pepper 21390 was sold as pepper, paid for as such and divided, after which given at time of sale that article was other than pepper.

* Sample 20379. In the original bulletin the name of the Maritime Spice and Coffee Co., was, in

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Tabulated Statement of Results.

RESULTS OF ANALYSIS.						Microscopical Exam- ination.	Analyst.	Observations.
Ash.				Loss at 95° C.— Moisture, &c.	Petrolic Ether Extract.			
Soluble in Water.	Soluble in Acid after Water.	Acid In- soluble— Sand.	Total.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
0·36	0·66	0·06	1·08	10·32	5·20	Pepper tissues only.....	Miss E. David- son.	Unadulterated.
0·60	2·10	0·26	2·96	10·68	4·68	A little charcoal	" ..	"
0·30	1·56	0·42	2·28	12·40	4·52			
0·58	2·02	0·28	2·88	12·16	4·52	Pepper tissues only; some husk.	" ..	"
0·66	2·22	0·24	3·12	11·04	5·20	Maize starch and a little wheat; many stone cells.	" ..	"
0·12	0·94	.....	1·06	10·80	5·00	Pepper tissues only.....	" ..	Genuine.
0·26	1·50	.....	1·76	10·52	4·00			
0·46	4·06	.....	4·52	10·36	4·20	Pepper.. ..	A. McGill. ..	"
0·62	2·88	.....	3·50	9·45	7·30	Wheat flour and other for- eign matter.	"	Adulterated.
0·24	3·90	..	4·14	9·45	7·10	Foreign tissues.....	"	"
1·16	1·90	.....	3·06	24·28	.....	Corn starch & much foreign tissue-fermenting matter.	"	"
0·08	0·74	.....	0·82	11·23	.....	Rice starch and other for- eign matter.	"	"
0·36	2·20	.....	2·56	12·24	.....	Pepper.. ..	"	Genuine.
0·82	1·04	0·24	2·10	12·24	.....	" ..	" ....	"
0·58	1·60	.....	2·38	13·31	.....	Wheat starch, &c.....	"	Adulterated.
0·50	1·50	.....	2·00	12·88	.....		
0·34	3·14	.....	3·48	10·45	4·30	Rice flour and a little wheat starch.	A. Lemoine. .	"
0·76	1·16	.....	1·92	10·35	4·15	Pepper tissues.....	A. McGill ...	Genuine.
0·72	1·20	.....	1·92	8·83	.....	Rice starch, &c.....	"	Adulterated.
0·62	5·16	.....	5·78	8·33	..	" ..	"	"
0·40	2·08	.....	2·48	8·43	.....	Wheat and rice starches, &c.	"	"
1·04	7·92	..	8·96	9·35	.....	Maize starch, &c.....	" ..	"
0·70	1·22	.....	1·92	9·63	.....	Pepper tissues	"	Genuine.
0·44	1·86	1·06	3·36	8·68	2·05	Wheat starch present	A. Lemoine ..	"
0·20	1·24	.....	1·44	8·45	1·95	Pepper tissue.....	A. McGill ...	Genuine.
0·12	0·88	.....	1·00	9·14	.....	" ..	" ....	"
0·16	0·94	.....	1·10	9·16	.....	" ..	" ....	"
0·52	1·74	.....	2·26	9·05	..	Wheat flour, &c.....	"	Adulterated.
0·32	1·96	.....	2·28	9·17	.....	" ..	" ....	"
0·34	1·98	.....	2·32	9·62	.....	" ..	" ....	"
0·56	2·76	.....	3·32	9·31	.....		
1·10	6·18	.....	7·28	9·45	.....	Pepper tissues	" ..	Genuine.
0·56	4·20	.....	4·76	9·39	.....	" ..	" ....	"
0·44	2·38	.....	2·82	9·10	.....	" ..	" ....	"
1·16	1·32	.....	2·48	9·88	.....	" ..	" ....	"
0·40	2·04	.....	2·44	9·98	.....	" ..	" ....	"
				10·19	..	Wheat starch, &c.....	"	Adulterated.

vendors said it was a compound. The package was not marked 'Compound,' and no indication was error, given as that of the manufacturer or furnisher.

INSPECTION OF WHITE PEPPER—

Date of Collection	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	Alcohol Extrac- tion.
				\$ cts.		p. c.
Sept. 2..	23225	J. L. Brown, 47 McNab St	1 lb. ...	0 35	F. F. Daly Co.....	7·36
3..	23227	T. J. Medland, 228 Queen, Toronto	1 " ...	0 40	Not given	2·57
3..	23229	Frank Lyons, 622 Queen St. West, Toronto.	1 " ...	0 30	Toronto Coffee and Spice Co.	
" 3..	23231	John Irvine, 552 Queen St. West, Toronto.	1 " ...	0 40	Todhunter & Mitchell.....	5·51
" 4..	23236	Hartmann & Co., Colborne St., Toronto.	1 " ...	0 40	Not given	
" 5..	23238	T. B. Paisley, 182 Queen St. East, Toronto.	1 " ...	0 25	Humphrey, Toronto.....	3·57
" 5..	23240	C. R. Story, 252 Queen St. East, Toronto.	1 " ...	0 30	Not given.....	
Aug. 20..	22109	W. F. O'Neill, Clinton, Ont	$\frac{3}{4}$ " ...	0 30	Todhunter & Mitchell, Tor- onto.	6·85
Aug. 24..	22122	H. M. Tudhope, Wingham	1 " ...	0 40	Hamilton Coffee and Spice Co., Hamilton.	6·13
" 25 .	22126	John Waddell, Harrison, Ont.....	1 " ...	0 40	Gorman & Eckart, London, Ont.	4·84
" 19..	17478	Wright & Co., Minnedosa, Man. .	$\frac{1}{2}$ " ...	0 25	.....	6·60
" 20..	17481	S. Schooley, Gladstone, Man.....	$\frac{1}{2}$ " ...	0 20	.....	8·36
" 21..	17484	J. O'Rielly, Portage Laprairie	$\frac{1}{2}$ " ...	0 25	.....	6·11
" 25..	17495	W. J. Wilcox & Co., Virden, Man.	$\frac{1}{2}$ " ...	0 20	.....
" 26..	17500	G. D. Raymond, Carmen, Man ...	$\frac{3}{4}$ " ...	0 30	The Dyson Co., Winnipeg ..	
Sept. 10..	21754	Revillion Bros., Edmonton..	3 tins..	0 30	W. G. Dunn & Co., Hamil- ton.	
" 15..	21761	W. Pitman & Co., Calgary, Alta..	$\frac{1}{2}$ lb...	0 20	Codville & Co., Winnipeg. ...	
" 4..	23587	Simon Léiser & Co., Ladysmith, B.C.	3 cans..	0 40	Simon Léiser & Co., Victoria, B.C.	

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Tabulated Statement of Results—*Concluded.*

RESULTS OF ANALYSIS.						Microscopic Observations.	Analyst.	Observations.
Ash.				Loss at 95° C. Moisture.	Petrolie Ether Extract.			
Soluble in Water.	Soluble in Acid after Water.	Acid in- soluble— Sand.	Total.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.			
0.30	1.20	.....	1.50	10.08	....	Pepper tissue	A. McGill . . .	Genuine.
0.30	1.78	.....	2.08	9.39	....	Wheat flour, &c., other foreign tissues.	"	Adulterated.
0.28	1.80	0.24	2.32	11.95 11.60	4.45 4.25	Wheat starch present, and long stone cells, probably of cocoanut.	A. Lemoine . . .	"
0.20	1.90	.....	2.10	9.80	.....	Wheat flour.	A. McGill . . .	"
1.00	1.40	0.20	2.60	8.50 8.70	6.50 6.10	A little wheat starch	A. Lemoine . . .	Slightly adulterated.
0.62	1.08	.....	1.70	9.53	.....	Wheat flour and other starches.	A. McGill . . .	Adulterated.
0.22	1.84	0.20	2.26	9.10 9.10	3.90 3.75	Wheat starch.	A. Lemoine . . .	"
0.18	1.46	... .	11.91	.....	.....	Pepper tissues	A. McGill . . .	Genuine.
0.38	2.74	.....	3.12	13.11	.... .	Pepper tissues	A. McGill . . .	Genuine.
0.40	1.84	... .	2.24	12.16	... .	Wheat flour	"	Adulterated.
0.16	0.86	.....	1.02	14.90	.....	Pepper tissue	"	Genuine.
1.04	2.46	.....	3.50	12.22	.....	Wheat flour and buckwheat	"	Adulterated.
0.32	1.60	.....	1.92	14.90	...	Pepper tissue	"	Genuine.
0.28	1.22	0.14	1.64	70° C. 10.80 10.50	4.55 4.75	Wheat starch and a little charcoal.	Miss E. David- son.	Adulterated.
0.52	1.96	1.14	3.62	6.40 6.50	4.15 3.95	Many whitestone cells pres- ent (apparently foreign).	" ..	"
1.32	2.08	0.66	4.06	8.15 7.85	5.35 5.50	Some wheat starch and tumeric.	" ..	"
0.76	2.00	1.18	3.94	10.30 10.35	6.55 6.55	Pepper tissues only	" ..	Genuine.
1.56	0.90	0.14	2.60	10.00 9.95	6.00 5.95	Contains much potato starch.	" ..	Adulterated.

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INSPECTION OF RED PEPPER—

Date of Collection	Number of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.
				\$ cts.	
Aug. 20..	17479	A. E. Remlin, Neepawa, Man.	$\frac{1}{2}$ lb...	0 20	.....
" 21..	17485	Hudson Bay Co., Portage Laprairie.	$\frac{1}{2}$ " ...	0 20
" 26..	17499	W. T. Roblin & Co., Carman, Man.	$\frac{1}{2}$ " ...	0 20

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Tabulated Statement of Results.

Result of Analysis.							Analyst.	Observations.
Ash.			Moisture.	Alcohol Extract.	Dry residue in-soluble in Alcohol.	Sum—Direct Estimation.		
Water soluble.	Soluble in Acid after Water.	Total.						
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
11.28	1.22	12.50	8.86	21.60	69.50	99.96	A. McGill..	Has a bright red colour ; does not dye wool in acid bath ; microscope shows wheat starch and some foreign tissues. The high soluble ash and alcoholic extraction are remarkable. Adulterated with starch and other materials.
4.70	3.54	8.24	9.22	7.52	83.62	100.36	" ..	Reddish salmon colour ; does not dye wool in acid bath ; microscope shows no starch, but some apparently foreign tissue. Not identified.
2.36	3.02	5.38	8.92	13.92	77.90	100.74	" ..	Reddish salmon colour ; dyes wool in acid bath ; microscope shows much wheat starch and foreign tissues. Adulterated with flour and coloured with a coal tar dye.

INSPECTION OF ALLSPICE—Tabulated Statement of Results.

Date of Collection	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.	Microscopic Examination.	Observations.	Analyst.
1903.				\$ cts.				
Sept. 14..	20352	A. L. Doyle & Co., Halifax, N.S.	3 pkgs.	0 15	W. H. Schwartz & Sons, Halifax, N.S.	Pimento tissues.....	Genuine.....	A. McGill.
" 15..	20363	J. L. Archibald & Son "	3 "	0 18	Simson Bros., Halifax.....	"	"	"
" 15..	20390	E. W. Crease, "	3 "	0 21	Brown & Webb "	"	"	"
Aug. —..	4361	Brace & McKay, Sunnyside.....	1 lb...	0 12	Hudon, Herbert & Co., Montreal..	"	"	"
" 27..	4372	Geo. Rackham, Charlottetown.....	1 1/2 "	0 14	Carroll Bros., Charlottetown.....	"	"	"
" 20..	17930	Frank E. Williams, 80 Charlotte St., St. John.	3 1/4 "	0 36	Dalton Bros., Toronto, Ont.....	Essentially pimento; a little maize starch.	Doubtful.....	"
" 29..	17954	Adams, Burns & Co., Water St., Bathurst.	3 1/4 "	0 30	John P. Mott, Halifax, N.S.....	Pimento tissues.....	Genuine.....	"
Sept. 8..	17959	Henry E. Hill, King St., Charlotte, N.B.	3 1/4 "	0 30	Unknown	"	"	"
Aug. 31..	23616	Romeo Lesperance, Montuagny, Q.	1 "	0 40	Maxwell & Co., Toronto.....	Unusually large number of stone cells.	Doubtful.....	"
" —..	23625	M. W. Coleman, Quebec.....	3 1/4 "	0 38	S. H. & A. S. Ewing, Montreal....	Pimento tissues.....	Genuine.....	"
" 22..	22119	Andrew Young, Seaforth.....	.....	.....	Todhunter & Mitchell, Toronto....	"	"	"
" 26..	22186	J. S. Ireland, Mount Forest .....	.....	.....	" "	"	"	"
" 20..	17480	John Small, Neepawa.....	3 cans..	0 30	"	"	"	"
" 25..	23562	J. Charters, Vancouver.....	3 "	0 30	B. C. Coffee & Spice Co., Vancouver.	Wheat and barley starches...	Adulterated	"
" —..	23573	James Young, Nanaimo.....	3 bottles	0 40	J. A. Folger & Co., San Francisco..	Pimento tissues.....	Genuine.....	"
" —..	23574	H. A. Millar "	3 "	0 35	Simon Leisser, Victoria, B.C.....	"	"	"

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INSPECTION OF MIXED SPICES—Tabulated Statement of Results.

Date of Collection	No. of Sample	Name and Address of Furnisher	Quantity	Cost.	Name and Address of Manufacturer or Furnisher	Analyst	Observations
1903,				\$ cts.			
Sept. 15..	20362	J. L. Archibald & Son, Halifax, N.S.	3 pkgs...	0 15	J. P. Mott & Co., Halifax.....	A. McGill..	Ground spices; wheat flour present; adulterated.
" —.	20380	W. B. Calhoun & Co., Middleton, N.S.	*3 "	0 30	T. B. Barker & Sons, St. John, N.B.	" ..	Mixed whole spices; genuine.
" —..	4373	Geo. Rackham, Charlottetown...	$\frac{1}{2}$ lb.....	0 20	Carroll Bros., Charlottetown....	" ..	Ground spices; genuine.
" 10..	21753	Garimley & Lessard, Edmonton..	3 tins.....	0 40	The Great West Spice Mills, Winnipeg.	" ..	Mixed spices, maize, and some wheat starch; adulterated.
" 18..	20374	Freeman Bros., Bridgewater, N.S.	*3 pkgs...	0 30	J. P. Mott & Co., Dartmouth, N.S.	" ..	Mixed whole starch; genuine.

* Pickling spice.

INSPECTION OF CASSIA AND GROUND

Date of Collection	No. of Sample.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.
				\$ cts.	
Aug. 20..	17929	C. S. Philips, cor. Douglas Avenue and Main St., St. John, N.B.	$\frac{3}{4}$ lb. . . .	0 25	Todhunter, Mitchell Co., To- ronto.
" 31..	23615	A. Blais, Montmagny, Que.....	1 "	0 40	Standard Spice Mills, Three Rivers.
Sept. 1..	23620	Chas. Castonguay, Lévis	1 "	0 40	Whitehead & Turner, Quebec..
Aug. 26..	21405	Cook & Halfpenny, Smith's Falls, Ont.	1 "	0 35	Not given
" 27..	21409	R. N. Dowsley, Brockville, Ont....	1 "	0 40	"
Sept. 1..	21432	T. A. Rogers, Gananoque	1 "	0 40	"
Aug. 25..	22132	Whitehead Huether, Walkerton...	1 "	0 40	Pure Gold Spice Manufacturers, Toronto.
Sept. 1..	23141	Stuebing & Co., Berlin.....	$\frac{1}{2}$ "	0 20	Gorman Eckhart, London, Ont.
Aug. 24..	17491	J. Bower & Co., Brandon.....	$\frac{1}{2}$ "	0 20	.....
" 29..	17953	A. N. DesBrisay, Bathurst, N.S....	$\frac{3}{4}$ "	0 25	Todhunter, Mitchell & Co., To- ronto.
Sept. 9..	17963	Jas. F. McCluskey, Grand Falls, N.B.	3 pkgs. . . .	0 30	Maritime, Spice and Coffee Co., St. John, N.B.

NOTE.—Since Cassia and Cinnamon are the barks of allied species of Cinnamomi, they necessarily valueless portions of cortex and wood ; and is characterized by a greater preponderance of bast cells, and these species ; and even its indications must be accepted with caution, since some samples of each species

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CINNAMON—Tabulated Statement of Result.

RESULT OF ANALYSIS.				Remarks.	Opinion.	Analyst.
Hydroscopic Moisture.	Ash.					
	Total.	Soluble.	In- soluble.			
p. c.	p. c.	p. c.	p. c.			
.....	6·66	0·37	6·29	Cassia tissue	Adulterated ..	A. McGill
.....	3·22	0·92	2·30	Chiefly cassia	" ..	"
.....	8·92	0·52	8·40	Cassia.....	" ..	"
.....	3·22	0·60	2·62	Cassia tissues and foreign starch....	" ..	"
.....	4·00	1·68	2·32	Cinnamon and cassia tissues.....	" ..	"
.....	4·56	0·64	3·92	Chiefly cassia tissues.....	" ..	"
.....	4·08	0·84	3·24	Cinnamon with some cassia	" ..	"
.....	4·90	0·78	4·12	Chiefly cassia.....	" ..	"
.....	8·26	1·46	6·80	Cassia tissues.....	" ..	"
8·42	2·76	0·96	1·80	Ground cassia ; adulterated with wheat flour.	" ..	"
7·08	6·58	0·98	5·60	Ground cassia ; apparently genuine..	" ..	"

have many features in common. The latter is distinguished by having been more carefully freed from other structural peculiarities. Hence the microscope is the chief and only reliable means of differentiating closely approximate to those of the other.

A. MCGILL.

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INSPECTION OF GROUND CLOVES—

Date of Collection	Number of Sample.	Name and Address of Vendor.	Name and Address of Manufacturer or Furnisher.
Sept. 15..	20364	J. L. Archibald & Co., Halifax	Brown & Webb, Halifax
" 15..	20378	W. B. Calhoun & Co., Middleton, N.S.....	Maritime Spice and Coffee Co., St. John.
Aug. 27..	4367	A. Currie & Co., Souris, P.E.I	N. Rattenburg, Charlottetown.
" 25..	17941	King Asbell & Co., Sussex, N.B	G. S. DeForest & Sons, St. John.....
Sept. 8..	17956	E. M. Ganong, Charlotte..	A. J. Teed Co., St. Stephen, N.B
" 8..	23626	E. G. Turcot, Quebec.....	Turcot Frères & Cie, Quebec.....
Aug. 25..	21389	Martin & Rabeau, 168 Centre St., Montreal..	Marrotte & Leblanc.....
" 25..	21394	Omer Marchand, Beauharnois.....	L. Chaput fils & Co.....
" 27..	21414	J. H. Bradley, Prescott.	H. P. Eckardt & Co.
Sept. 4..	23235	James & Deming, Colborn St., Brantford....	F. F. Dally Co.....
" 1..	22142	Beutzer & Co., Berlin, Ont	Gorman, Eckart & Co., London.....
Aug. 21..	17490	W. J. Young, Brandon, Man.....	.....
" 27..	23701	G. R. Hanna & Co., Carman.....	.....

NOTE.—The adulteration in some of the above samples consists in the addition of foreign matter of cloves. Part of this tissue (e.g. woody fibre) may come from admixture of clove stems, but this cannot be volatile matter, and the very marked lowering of the volatile oil. Of course, these features might come October, 1900.—A. MCGILL.

Tabulated Statement of Results.

non-starchy character, containing stone cells and other vegetable tissues not largely present in genuine certainly determined. The effect of this adulteration is shown in the considerable lowering of the total from addition of exhausted cloves. The methods of analysis adopted are those laid down in Bulletin 73,

non-starchy character, containing stone cells and other vegetable tissues not largely present in genuine certainly determined. The effect of this adulteration is shown in the considerable lowering of the total from addition of exhausted cloves. The methods of analysis adopted are those laid down in Bulletin 73,

INSPECTION OF GINGER—

Date of Collection	Number of Samples.	Name and Address of Vendor.	Quantity.	Cost.	Name and Address of Manufacturer or Furnisher.
				\$ c.	
Sept. 15..	20359	W. J. Hopgood, Halifax, N.S.	3 pkgs..	0 27	Schwartz & Sons, Halifax
" 15..	20360	J. L. Archibald & Sons, Halifax, N.S.	3 " ..	0 30	Brown & Webb, Halifax
Aug. 20..	17928	E. E. McMichael, 40 Dock St., St. John, N.B.	$\frac{3}{4}$ " ..	0 20	Imported by Vendor and ground here.
" 28..	17949	W. Bannon, Newcastle, N.B.	$\frac{3}{4}$ lb...	5 30	T. B. Barker & Sons, St. John, N.B.
Sept. 8..	17957	Inches & Grimmer, Charlotte Co....	3 " ..	0 30	Todhunter Mitchell, Toronto....
" 9..	17964	A. J. Martin, Grand Falls.	3 " ..	0 30	A. J. Teed Co., St. Stephen, N.B.
Aug. 2..	23226	J. L. Brown, 47 McNab St., Hamil- ton.	1 " ..	0 35	F. F. Dally Co.
" 2..	23234	James & Deming, Brantford, Ont....	1 " ..	0 40	"
" 24..	22121	Geo. Powell, Blyth, Ont.	1 " ..	0 30	Unknown
Sept. 9..	21748	Fowler & Co., Wetaskiwin.	Blue Ribbon Mfg. Co., Winnipeg.

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Tabulated Statement of Results.

RESULT OF ANALYSIS.			Microscopic Character.	Observations.	Name of Analyst.
Hygroscopic Moisture.	Cold water extractive, p.c. on dry substances.	Insoluble matter, p. c. on dry substances.			
p. c.	p. c.	p. c.			
11.62	19.5	80.5	Ginger starch and tissue.....	Genuine.....	A. McGill.
11.24	19.7	81.3	"	"	"
10.88	17.5	82.5	"	"	"
11.60	14.3	85.7	"	Contained exhausted ginger or is of lower than average quality.	"
8.12	13.8	86.2	"	Genuine	"
10.74	19.6	80.4	"	"	"
7.20	21.4	78.6	"	Contains exhausted ginger or is of lower than average quality.	"
12.30	15.1	84.9	"	"	"
7.78	15.5	84.5	"	"	"
10.86	14.9	85.1	"	"	"
10.14	18.7	81.3	Ginger starch and tissue with a trace of wheat starch.	Genuine	"
12.40	16.7	83.3	Ginger starch and about 20 p.c. wheat.	Adulterated with foreign starchy matter.	"
12.84	18.9	81.1	Ginger starch, &c., with a trace of foreign starch.	Genuine	"

OTTAWA, December 1, 1903.

Method of working on ground ginger.

The adulteration of ginger usually consists either in the addition of foreign matter (flour, starches, etc.,) or in the use of exhausted rhizomes, *i.e.* ginger from which the valuable principles have been more or less washed out.

The detection of foreign matter is made by means of the microscope; but the residue left after water extraction (as below) is better suited to the uses of the microscopist than in the raw sample.

The detection of exhausted ginger naturally depends upon a knowledge of the extracted matter yielded by the sample and a comparison of this with the normal extractive which genuine ginger yields on similar treatment.

Since the commercial extraction of ginger is made with cold water, this is the proper solvent to use in the laboratory.

Bulletin 48, (May, 1897), p. 13—records the result of four cold water extractions of genuine ginger by Mr. Babington. These gave a maximum of 16·7 and a minimum of 12·3 per cent.; with a mean of 14·7 per cent.—calculated on the dry material. In the extraction of ginger by cold water, much will naturally depend upon the method of carrying out the operation. Unfortunately Mr. Babington has not recorded the method employed by him. I am convinced that the numbers obtained would have been considerably higher, and possibly more constant for genuine ginger, had mechanical agitation been used in treating with the solvent. The advantages of mechanical agitation are sufficiently apparent; the increased effectiveness, and the fact that given conditions can be exactly duplicated, are the most important. I have worked as follows:—

Moisture.—Five grammes of the sample is exposed on a watch glass to a temperature of 90°–100° in the water-oven, until constant weight is obtained. When an ordinary drying oven is used this may require 10 to 12 hours or more. With my oven, using a forced draught, 2 to 3 hours is sufficient.

Cold Water Extractive.—The dry sample is transferred by means of a dry funnel, to the centrifuge tube—of about 150 cc. capacity—and treated with 100 cc. of water. The tubes are stoppered and placed in the mechanical shaker (having horizontal motion) for 30 minutes. They are then whirled for 10 minutes, when the insoluble matter becomes compacted tightly in the bottom of the tube and the clear supernatant liquid filters readily. The filtration is made by a weighed filter paper, whose dry weight is known. The undissolved residue is treated a second time with 100 cc. of cold water in the shaker, again whirled, and the clear liquid poured through the filter. Finally, the residue is washed on to the filter using about 100 cc. water. (The exact amount is immaterial, since only negligible traces of soluble matter remain in this residue.)

Where a centrifuge is not available the filtration is very tedious, and sometimes impossible. It may be necessary, in this case, to use two or more filters, or to work on smaller amounts of the sample. In either case the liability to error is much increased.

The filters, with their contents, may be allowed to stand at the ordinary temperature over night; or they may be at once transferred to a drying oven, kept below 50° C—having a forced draught. In this case there is no danger of gelatinizing the starch, and the drying may be completed in a few hours. When approximately dry, the temperature of the oven may be raised to 90°–95° and the drying completed at this tem-

NOTE.—In order to ascertain how much extractive was taken out by the second treatment with 100 cc. water, I determined the loss of weight after one and two treatments, in sample 17957—and obtained for 1 treatment—19·6 per cent. For 2 treatments—21·4 per cent. It is evident from these figures that a third treatment would be superfluous.

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perature. The filters with their contents are then weighed (between watch glasses) the more or less lumpy mass carefully transferred to a small mortar, ground up, returned to the filter, and again dried for an hour or two. The second weighing should not materially differ from the first, and gives the dry, insoluble matter.

In order to show how constant is the extractive matter so obtained, I quote the following work done on four samples. The second estimation was made after an interval of three weeks during which the samples had stood on the heating coils of the laboratory. It will be seen that, by this treatment, they had lost about one-third of their natural hygroscopic moisture.

No.	Moisture.	Extractive.	Calculated on Dry Substance	Mean.
20360—(a)	11.24	17.48	19.7	} 20.0
—(b)	7.14	18.76	20.2	
17957—(a)	10.74	17.46	19.6	} 20.5
—(b)	7.20	19.80	21.4	
17949—(a)	11.60	12.66	14.3	} 14.0
—(b)	8.12	12.68	13.8	
17964—(a)	12.30	13.24	15.1	} 15.2
—(b)	7.78	14.32	15.5	

It should be noted that 17957 (a) is the result of extraction with only 100 cc. of water; the other extractions represent two treatments with water.

When a sample of ginger is treated with water, as described, the re-dried sample always has a distinctly darker colour than the original. Duplicates which have been similarly treated, yield residues, leaving exactly the same colour. Whether or not it would be safe to infer that a dark coloured sample of ginger had undergone washing and drying, would require larger experience than I have had. But I think it safe to regard dark coloured samples with suspicion; and to insist upon their yielding a normal percentage of extractive matter to cold water.

In the accompanying table it will be noted that the first six samples have a good colour, and with the exception of No. 5, which contains about 20 per cent of wheat flour—yield an extractive of at least 19 per cent of their dry weight. The mean extractive for samples 1 to 6 (omitting No. 5) is 19.7 per cent, the extremes being 18.7 and 21.4 per cent.

Since the remaining samples yield a decidedly lower extractive, under similar treatment, there can be little doubt that they represent ginger rhizomes which have been more or less exhausted with water before grinding; or an admixture of ginger which has been fully exhausted and re-dried. This would account for the decidedly darker colour of these samples.

If these samples represent a natural and unadulterated ginger, of a lower grade than that represented by the other samples, we should have evidence of the fact in our possession. I have not met an authenticated sample of ginger which gave less than about 19 per cent of extractive to cold water, when treated as above described.

A. MCGILL.

APPENDIX J.

BULLETIN No. 96--JAMS AND JELLIES.

(Revised and Augmented.)

OTTAWA, May 6, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—In accordance with your instructions of 14th January last, a collection was made of Jams and Jellies, in the course of that and the following month, in the various collection districts of the Dominion. The accompanying tabulated statement (I) gives full particulars regarding the origin and character of each sample in the order as collected by the various food inspectors, and as the districts succeed each other from east to west. Table I also contains the final result of examining each sample briefly stated by Mr. A. McGill, who, assisted by Mr. Alphonse Lemoine, carried out the analyses. The details of the latter are given in a series of additional tables in which the various samples have been classified according to their nature as follows :

- A. Raspberry jam.
- B. Strawberry jam.
- C. Plum jam.
- D. Peach jam.
- E. Miscellaneous jams.
- F. Jellies.

The analytical results given in these tables regarding the samples may be connected with the descriptions given in Table I by means of each serial number.

The total number of samples collected was 78 but five consisted of “jelly powders” which certain food inspectors purchased by mistake. The number should therefore be 73 but, as a matter of fact, 74 analyses were made owing to sample 2,440, the duplicate of which did not correspond in character with the main sample. The following statement is a classification of the whole 74 samples, based upon the analytical results, it being considered that the presence of foreign fruit, or large percentages of glucose constitutes adulteration :—

	Genuine.	Doubtful.	Adult- erated.	Total.
A. Raspberry jam.....	2	1	16	19
B. Strawberry jam.....	1	1	17	19
C. Plum jam.....	3	1	8	12
D. Peach jam.....	0	2	5	7
E. Miscellaneous.....	0	0	2	2
F. Jellies	8	0	7	15
	14	5	55	74

The number of adulterated samples in this collection is therefore equal to 74·3 per cent. This figure must be regarded as below the truth, since none of the samples were condemned on account of the use only of preservatives or artificial dyes. The position

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of this branch regarding the adulteration of jams and jellies may here be stated. They are, as Webster defines jam, the products of boiling fruits with sugar and water. The only word in this definition about which any doubt can exist is the word "sugar". This is defined by the same authority as 'a sweet crystalline substance, obtained from certain vegetable products, as the sugar cane, maple, beet, sorghum, and the like.' This identifies sugar as the substance known to chemists under the names cane sugar, or sucrose. Commercial glucose is not grape sugar, but a product of the action of acids on starch, of very indefinite composition, always containing, as well as reducing sugars, dextrine, water, &c. Every grocer and consumer understands quite well what is meant by sugar, and the substitution of commercial glucose for it in ordinary trade would not be tolerated. It is also to be remembered that reputable manufacturers of jams and jellies use only cane sugar in preserving.

Similar views to the foregoing prevail in other countries and more especially among the Boards of Health in the United States.

In general the rulings of the latter are to the effect that fruit jellies, preserves, canned fruits &c., must consist of the fruit specified on the label of the package, preserved only with cane sugar, and must not contain artificial flavours, colouring matters or preservatives. If such articles contain any substitute for the fruit, or any material to make bulk or weight they are considered to be adulterated.

I have the honor to be, sir,

Your obedient servant,

THOMAS MACFARLANE,

Chief Analyst.

INSPECTION OF JAMS AND JELLIES—TABULATED STATEMENT (I.)

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	Opinion of Analyst.	Serial No.
				Quantity.	Price.			
1904.			<i>District of Halifax, &c.</i>		\$ cts.			
Jan. 27	Cranberry jam....	20420	John Riley, Windsor, N.S.....	3 pks...	0 45	Charlottetown Preserving Co., P. E.I.	Adulterated, containing glucose and a coal-tar dye	58
" 27	Greengage plum jam	20423	Grahame & Co., Windsor, N.S.....	3 " "	0 60	Crosse & Blackwell, London, Eng	Genuine	39
27	Plum jam.....	20427	Shand Bros., Windsor.....	3 " "	0 25	Canada Biscuit Co., Toronto.....	Contains a little glucose, and a coal-tar dye. Otherwise genuine . .	40
" 27	"	20428	W. Smith, Kentville, N.S.....	3 " "	0 45	Upton's	Contains some glucose, and a preservative. Adulterated.....	41
" 27	Red currant jelly..	20429	" "	3 " "	0 60	A. Cairns, Eng.....	Contains salicylic acid. Otherwise genuine.....	60
" 27	Apple jelly..	20430	DeWolfe & Lamont, Kentville, N.S....	3 " "	0 45	Miss Taylor, Kentville, N.S.....	Genuine	61
" 27	Plum jelly.....	20431	" "	3 " "	0 40	A. Gooderville & Sons, Welland, Ont.....	Adulterated with glucose, and contains salicylic acid.....	62
" 27	Peach jam.....	20439	Burgess Quinn, Halifax.....	3 " "	0 30	Canada Preserving Co., Hamilton, Ont.....	Adulterated, containing glucose....	51
			<i>District of Prince Edward Island.</i>					
" 26	Jam	24401	A. Gates & Co., Charlottetown.....	3 crocks	0 36	Upton's, Montreal.....	Adulterated with glucose and dyed	31
" 27	Jelly.....	24405	J. Ching, Summerside.....	3 " "	0 45	Central Preserving Co., Boston, Mass.....	Adulterated with glucose.....	71
" 27	Jam ..	24407	J. N. Locke, Summerside.....	3 tins...	0 54	J. W. Windsor, Montreal.....	Adulterated with glucose, is dyed and contains salicylic acid.....	11
" 28	Jelly	24408	Sanderson & Co.....	3 crocks	0 84	Crosse & Blackwell, London, Eng.	Genuine	72
			<i>District of New Brunswick.</i>					
" 22	Strawberry jam...	23805	Baird & Peters, St. John, N.B.....	3 jars...	0 30	Simcoe Canning Co., Simcoe, Ont	Adulterated with glucose and contains a coal-tar dye.....	28
" 22	Red currant jelly..	23806	W. A. Porter, Cor. Waterloo and Union Sts., St. John.....	3 " "	0 90	Chas. Southwell & Co., London, Eng.....	Genuine	66

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"	26	Plum jam.....	23811	Chas. C. Philips, Cor. Douglas Ave. and Main St., St. John.....	3 jars...	0 54	H. Goodwillie & Sons, Welland, Ont.....	Adulterated with glucose and contains salicylic acid.....	49
"	28	Crab apple jelly...	23812	R. O. McLean & Co., 293 Main St., Moncton, N.B.....	3 tumb's	0 45	Vendors.....	Genuine.....	67
Feb.	4	Peach jam.....	23817	Hugh McKenna, King St., St. Stephen.....	3 jars...	0 45	R. Goodwillie & Sons, Welland, Ont.....	Adulterated with glucose and contains salicylic acid.....	55
"	5	Cranberry jelly...	23820	Enoch G. Hoben, York St., Fredericton.....	3 tumb's	0 45	David C. Parent, Queensbury, York.....	Genuine.....	68
Jan.	25	Raspberry jam....	23649	George Beausoleil, Terrebonne, Que....	4 lbs..	0 40	J. W. Windsor, Montreal.....	Adulterated with glucose and foreign fruit; contains salicylic acid and a coal tar dye.....	6
"	26	Strawberry jam...	23655	Ed. Carlloux, Joliette, Que.....	3 jars..	0 45	S. P. Champaux, Joliette.....	Adulterated with glucose and contains salicylic acid.....	24
"	26	Raspberry jam....	23656	Oscar Roy, Joliette.....	1 can..	0 15	W. B. Newsome & Co., Montreal	Adulterated with glucose and is dyed.....	45
"	27	Plum jam.....	23658	A. L. Caisse, Berthierville.....	1 lb..	0 40	Canada Preserving Co., Hamilton	Adulterated with glucose or foreign tissues; is dyed.....	8
"	27	Raspberry jam....	23660	Coulombe & Lefebvre, Berthierville....	1 can..	0 15	Jos. Lamoureux, Montreal ..	Contains glucose and contains salicylic acid, but is sold as compound	25
"	28	Strawberry jam...	23664	Bellefeuille & Giroux, Trois Rivières...	1 pail..	0 50	Royal Packing Co., Montreal.....	Adulterated with glucose and contains salicylic acid.....	46
"	28	".....	23665	S. H. Frigon & Cie, Trois Rivières.....	1 " ..	0 50	J. A. Perrault, Montreal.....	Adulterated with glucose and contains a preservative and a dye....	47
"	29	Strawberry jam....	23666	L. Bruncelle & frères, Trois Rivières...	3 cans..	0 45	Jos. Lamoureux, Montreal ..	Adulterated with glucose and contains a coal tar dye.....	26
"	29	Raspberry jam....	23673	Chas. J. Boily, 404 St. Valier, Quebec	2 cans..	0 30	Montreal Canning and Preserving Co.....	Adulterated with glucose and for eign fruit tissues.....	9
Feb.	4	Plum jam.....	23678	Thos. Smyth, Quebec.....	3 pks..	0 45	Weir Specialty Co., agents, Toronto.....	Labelled 'Oliver's Concentrated Jelly Crystals'.....	48
"	4	Strawberry jam...	23687	J. V. Montplaisir, Drummondville	1 jar..	0 45	Himself	Genuine.....	27
Jan.	20	Upton's strawberry jam.....	23286	A. Fournier, 1789 St. Catherine St....	3 jars..	0 30	J. A. Perrault, Montreal.....	Adulterated with glucose and for eign tissues; is dyed.....	22
"	20	Graham's raspberry jam.....	23287	C. E. Acethier, 1758 St. Catherine St...	3 " ..	0 30	Uptons.....	Adulterated with glucose and contains a coal tar dye.....	3
"	20	Strawberry jam...	23288	L. G. Thouin, 487 Lagauchetière St....	3 " ..	0 15	Canada Preserving Co.....	Adulterated with glucose and for eign fruit tissue; is dyed.....	23
"	21	Plum jam.....	23289	M. F. Lafortune, 116 St. Maurice St...	3 " ..	0 30	W. B. Newsome Co, 84 Youville Square, Montreal.....	Adulterated with glucose and contains salicylic acid.....	42
							Lamoureux & Co.....	Adulterated with glucose and is dyed.....	

INSPECTION OF JAMS AND JELLIES—TABULATED STATEMENT (I.)—Continued.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	Opinion of Analyst.	Serial No.
				Quantity.	Price.			
1904.			<i>District of Montreal—Con.</i>		\$ cts.			
Jan. 21	Raspberry jelly...	23290	Pilons & Meilleur, 114 St. Maurice St.	3 jars...	0 15	Not known..	Adulterated with glucose and is dyed.....	64
" 21	Mrs. Luke's home made crab apple jelly.....	23291	A. Lamy, 2021 Notre Dame St.....	3 " "	0 30	Mrs. Luke, Montreal.	Genuine.....	65
" 21	Plum jam.....	23292	" " "	3 " "	0 30	Uptons.....	Adulterated with glucose and is dyed.....	43
" 21	Crown brand plum jam.....	23293	M. Kilkerly, 701 Craig St.....	3 " "	0 39	The Royal Packing Co., Montreal	Contains glucose, contains salicylic acid, and is dyed*.....	44
" 21	Lily brand raspberry jam.....	23294	Joseph Deneau, 53 Jurors St.....	3 " "	0 30	" " " "	Adulterated with glucose and foreign fruit.....	4
" 22	Peach jam.....	23295	A. Massicotte & Co., 1472 St. Catherine St.....	2 " "	0 50	Paquet et Paquet, Montreal.....	Adulterated with glucose.....	53
" 22	Raspberry jam.....	23296	T. Bergeron, 1522 St. Catherine St.....	3 " "	0 45	" " " "	" " " "	5
" 22	Peach jam, King's brand.....	23297	G. St. Pierre, 1350 Notre Dame St.....	3 " "	0 45	" " " "	" " " "	54
			<i>Kingston District.</i>					
" 28	Strawberry jam...	25015	Peter Glavey, 37 York St., Ottawa.....	2½ lbs..	0 38	Upton's; taken from a 10-lb. pail	Adulterated with glucose and foreign fruit. Dyed.....	34
" 28	Raspberry jam....	25016	P. L. Foisy. 297 Dalhousie St., Ottawa.	3 " "	0 30	D. C. Brosseau & Co.; taken from a 10-lb. pail.....	Adulterated with glucose and dyed; contains very little fruit.....	15
" 29	Peach jam.....	25017	Wm. Rhodes, King St., Brockville....	3 jars..	0 30	Upton's.....	A little glucose. Doubtful.....	56
Feb. 1	Red currant jam..	25018	T. H. Johns, Princess St., Kingston...	3 " "	0 30	Simcoe Canning Co.....	Adulterated with glucose, and dyed.	59
" 1	Strawberry jam...	25019	James Crawford, Princess St., Kingston	3 " "	0 30	Hamilton Preserving Co.....	Adulterated with glucose and foreign fruit. Contains salicylic acid and a coal tar dye.....	35
" 1	Raspberry jam....	25020	" " " "	3 " "	0 30	" " " "	Adulterated with glucose and foreign tissues. Is dyed.....	16
" 1	Red currant jelly..	25021	W. R. McRae & Bros., Brock St., Kingston.....	3 " "	0 30	Godwillie & Sons, Welland.....	Adulterated with glucose, and contains salicylic acid.....	74

INSPECTION OF JAMS AND JELLIES—TABULATED STATEMENT (I.)—Concluded.

Date of Collection.	Nature of Sample.	No. of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher.	Opinion of Analyst.	Serial No.
				Quantity.	Price.			
1904.			<i>British Columbia District.</i>		\$ cts.			
Feb. 2	Strawberry jam...	24922	Geo. Wagg, Vancouver.....	15 lbs...	1 50	J. W. Windsor, Montreal..	Adulterated with glucose and foreign fruit; contains salicylic acid, and is dyed	32
"	Raspberry jam....	24923	McCulloch Bros., Vancouver ...	15 "	1 40	Simcoe Canning Co., Ontario ...	Adulterated with glucose and foreign fruit tissues; is dyed.....	12
"	Red currant jelly..	24925	City Grocery Co., Vancouver.....	15 "	1 05	Windsor, Montreal.....	Adulterated with much glucose and is dyed.	73
"	Raspberry jam....	24926	J. P. Nightingale & Co., Vancouver...	15 "	1 50	Pure Gold Mfg. Co., Toronto....	A genuine jam, but contains foreign fruit tissue.....	13
"	"	24927	London Grocery Co., Vancouver....	15 "	1 50	B.C. Fruit Canning & Coffee Co.	Adulterated with glucose and contains salicylic acid.....	14
"	Strawberry jam...	24928	F. Wright, Vancouver.	15 "	1 50	Odell & Morris, Victoria, B.C....	Genuine, but contains salicylic acid.	33

TABULAR RESULTS
OF
ANALYSIS OF JAMS AND JELLIES

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A.—RASPBERRY

Serial Number.	Departmental Number.	SOLIDS, PER CENT.			Water.	ALCOHOL PRECIPITATE.		POLARIZATION, 15 PER CENT SOLUTION.			
		In-soluble.	Soluble.	Total.		Per Cent.	Character.	Direct.	Invert.	Difference.	Invert ⁽¹⁾ Reading calculated to Normal.
1	21778	4 24	50·52	54·76	45·24	2·80	Clear and free	+ 3·0	— 7·7	10·7	— 26·4
2	22203	5·85	63·00	68·85	31·15	1·04	" ..	— 1·0	— 9·9	8·9	— 27·2
3	23287	2·34	62·90	65·24	34·76	21·16	Milky, sticky	+31·0	+16·5	14·5	+ 45·3
4	23294	1·74	55·50	57·24	42·76	30·73	" ..	+35·0	+22·0	13·0	+ 70·0
5	23296	1·78	69·12	70·90	29·10	30·91	" ..	+69·0	+64·9	4·1	+163·0
6	23649	1·58	67·66	69·24	30·76	24·70	" ..	+57·0	+46·3	10·7	+117·0
7	23656	1·06	73·50	74·56	25·44	2·85	" ..	+43·0	+29·7	13·3	+ 70 0
8	23660	3·75	71·00	74·75	25·25	19·00	" ..	+53·0	+32·5	20·5	+ 84·0
9	23673	1·92	67·94	69·86	30·14	38·53	" ..	+40·0	+37·4	2·6	+ 94·1
*10	24401	1·56	64·50	66·06	33·94	30·79	" ..	+33·0	+20·9	12·1	+ 56·9
11	24407	1·19	72·16	73·35	26·65	51·64	" ..	+65·0	+55·0	10·0	+132·0
12	24923	1·56	70·54	72·10	27·90	31·09	Milky, sticky	+39·4	+29·7	9·7	+ 74·0
13	24926	1·77	67·66	69·43	30·57	2·15	Clear and free	+ 2·0	—11·7	13·7	— 31·0
14	24927	1·18	67·65	68·83	31·17	38·89	Milky, sticky	+37·0	+23·8	13·2	+ 61·0
15	25016	0·19	73·50	73·69	26·31	64·56	" ..	+81·5	+71·5	10·0	+170·0
16	25020	1·49	62·90	64·39	35·61	20·01	" ..	+49·5	+47·3	2·2	+130·0
17	25042	1·41	54·36	55·77	44·23	10·68	" ..	+34·0	+25·3	8·7	+ 80·0
18	25044	3·00	57·18	60·18	39·82	23·35	" ..	+14·0	+ 9·9	4·1	+ 30·3
19	25046	1·49	59·98	61·47	38·53	16·20	" ..	+25·0	+10·5	14·5	+ 30·3

(¹) The numbers in this column are calculated for 26·048 grammes of dry, soluble solids dissolved to (See page 127.)

* The duplicate of this number is a Strawberry jam.

NOTE.—Jams should be made with cane sugar, unless a formula defining the composition is given.

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JAM, APRIL, 1904.

SUGARS.			Preserva- tives.	Coal Tar Dyes.	Remarks.	APPROXIMATE PER CENT GLUCOSE.	
Cane.	Reduc- ing.	Total.				Dry Glucose in Sugar.	Com- mercial Glucose in Jam.
14·0	37·0	51·0	Salicylic..	Present...	Genuine fruit. Genuine jam, but contains a preservative, and is artificially dyed.	.....	.....
11·6	46·6	58·2	" ..	None	Raspberry fruit only. Genuine jam, with a preservative.	.....	.....
18·8	34·3	53·1	None	Present...	Raspberry and foreign tissue; apparently apple. Adulterated.	30	25
17·0	27·2	44·2	"	None	Raspberry and foreign tissue: apparently apple. Adulterated.	40	30
5·4	34·1	39·5	"	"	Genuine fruit. Adulterated with glucose...	75	60
14·0	29·9	43·9	Salicylic..	Present...	Raspberry and foreign tissue; apparently apple. Adulterated.	65	50
17·4	41·5	58·9	" ..	" ..	Genuine fruit. Adulterated.....	40	30
26·6	26·1	52·7	None	" ..	Raspberry tissue and pips of foreign fruit; apparently fig or strawberry. Adulterated.	45	35
3·4	44·4	47·8	"	Doubtful..	Raspberry tissue and foreign tissue (Apple?). Adulterated.	50	35
15·8	36·6	52·4	Salicylic..	Present...	Genuine fruit. Adulterated with glucose, and dyed.	35	25
13·0	33·5	46·5	" ..	" ..	Genuine fruit. Adulterated.....	65	50
12·8	37·7	50·5	None	" ..	Raspberry tissue and apparently apple pulp. Adulterated.	40	30
17·8	46·9	64·7	"	None	Raspberry tissue and foreign tissue, apparently apple. A genuine jam, but not entirely of raspberry fruit.	.....	.....
17·0	40·7	57·7	Salicylic..	"	Genuine fruit. Adulterated.....	35	25
13·0	34·0	47·0	None	Present...	Raspberry tissues. Adulterated, contains very little fruit.	80	60
2·8	37·5	40·3	"	" ..	Raspberry and foreign tissues, apparently apple pulp. Adulterated.	65	50
11·4	28·2	39·6	Salicylic..	None	Raspberry and foreign tissue, apparently apple. Adulterated.	45	35
5·4	44·0	49·4	None	Present...	Raspberry tissues and foreign tissues (Apple?). Adulterated with glucose, etc.	25	20
18·8	39·8	58·6	"	None ..	Raspberry and foreign tissue, apparently apple. Adulterated with glucose, etc.	25	20

100 cc.; and they form the data by which the glucose percentage in the jam is approximately ascertained

A. MCGILL.

B.—STRAWBERRY

Serial Number.	Departmental Number.	SOLIDS, PER CENT.			Water.	ALCOHOL PRECIPITATE.		POLARIZATION.			
		In-soluble.	Soluble.	Total.		Per Cent.	Character.	Direct.	Invert.	Difference.	Invert (1) Reading to Normal.
20	21782	1·01	63·82	64·83	35·17	35·3	Sticky	+41·5	+21·5	20·0	+ 58·1
21	22188	1·71	54·44	56·15	43·85	18·9	"	+24·5	+10·5	14·0	+ 33·7
22	23286	0·69	64·94	65·63	34·37	47·9	"	+32·0	+18·7	13·3	+ 49·8
23	23288	0·66	68·82	69·48	30·52	50·1	"	+30·5	+29·7	9·8	+ 75·2
24	23655	1·01	70·62	71·63	28·37	13·8	"	+39·5	+19·8	12·7	+ 48·8
25	23664	1·93	72·26	74·19	25·81	26·5	"	+60·0	+45·7	14·3	+110·5
26	23668	1·24	60·94	62·18	37·82	33·3	"	+60·0	+58·9	1·1	+167·3
*27	23687	2·96	71·80	74·76	25·24	19·1	"	+52·0	+35·2	16·8	+ 84·1
28	23805	2·21	60·10	62·31	37·69	19·2	"	+38·5	+24·4	14·1	+ 70·9
29	23929	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30	23932	2·06	61·30	63·36	36·64	4·69	Sticky	+33·0	+19·8	13·2	+ 56·7
†31	24401	0·96	58·60	59·56	40·44	11·9	"	+30·5	+18·2	12·3	+ 52·7
32	24922	0·67	73·20	73·87	26·13	42·8	"	+61·0	+47·9	13·1	+114·0
33	24928	2·21	71·08	73·29	26·71	1·4	Free.....	+16·0	-12·7	28·7	— 31·7
34	25015	1·01	69·74	70·75	29·25	9·4	Sticky	+26·5	+11·0	15·5	+ 27·2
35	25019	1·69	64·18	65·87	34·13	23·4	"	+49·0	+44·6	4·4	+121·7
36	25043	2·23	70·82	73·05	26·95	22·2	"	+51·0	+41·8	9·2	+102·4
37	25045	1·75	59·84	61·59	38·41	5·9	"	+16·5	+8·8	7·7	+ 26·0
38	25049	2·05	63·30	65·35	34·65	7·8	"	+23·0	+10·4	12·6	+27·5

*This sample is contained in a pasteboard carton, which has been opened, and about two-thirds of the sale.

(1) The numbers in this column are calculated for 26·048 grammes of dry, soluble solids, dissolved to (See page 127).

†The duplicate of this number is a raspberry jam.

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JAM, APRIL, 1904.

SUGARS.			Preserva- tives.	Coal Tar Dyes.	Remarks.	APPROXIMATE PER CENT GLUCOSE.	
Cane.	Reduc- ing.	Total.				Dry Glucose in Sugar.	Com- mercial Glucose in Jam.
26.0	25.0	51.0	None	Present...	Strawberry tissues only. Adulterated	35	28
18.2	32.3	50.5	"	"	" " " "	25	17
17.2	39.2	56.4	"	"	" " " "	30	24
13.0	54.3	67.3	Salicylic..	Doubtful .	" " " "	45	32
16.6	42.3	58.9	" ..	None.....	" " " "	30	26
18.6	33.2	51.8	" ..	Present...	" and foreign tissues " ..	60	54
1.4	32.8	34.2	None	"	" tissues only "	80	60
21.8	32.4	54.2	"	"	" and foreign tissue. Apparently apple. Adulterated.	45	40
18.4	27.0	45.4	"	"	" tissues only. Adulterated.....	40	30
.....	.....	.....	.....	.....	No description or claim with this sample.....	.....	.....
17.0	31.7	48.7	Salicylic..	Doubtful .	Strawberry tissues only. Adulterated to a slight extent.	35	27
16.0	38.0	54.0	None	Present...	" tissues only. Adulterated.....	35	26
16.8	35.4	52.2	Salicylic..	"	" and foreign tissues "	55	50
37.4	36.2	73.6	" ..	"	Cane sugar crystallized out. Strawberry tissues only. Genuine.	.....	.....
20.2	41.4	61.6	None	"	Strawberry and foreign tissues, probably apple. Adulterated.	25	22
5.8	39.2	45.0	Salicylic..	"	" " " " ..	65	52
12.0	39.9	51.9	None.....	None.....	" tissues only. Adulterated.	55	48
10.0	42.9	52.9	"	Doubtful .	" " " to a slight extent with glucose.	25	19
16.4	37.6	54.0	"	Present...	" tissues only. Adulterated to a slight extent with glucose and dved.	25	20

contents removed. The remainder is very dry, and is evidently not in a normal condition, as offered for 100 cc.; and they form the data by which the glucose percentage in the jam is approximately ascertained.

A. MCGILL.

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C.—PLUM JAM,

Serial Number.	Departmental Number.	SOLIDS, PER CENT.				Water.	ALCOHOL PRECIPITATE.		POLARIZATION.			
		Insoluble.		Solu-ble.	Total.		Per Cent.	Character.	Direct.	Invert.	Differ-ence.	Invert † reading to norm.al.
39	20423	No stones,	0.79	68.36	69.15	30.85	2.6	Free.....	+15.0	— 9.9	24.9	—25.4
40	20427	3 "	3.72	58.36	62.08	37.92	9.0	Slightly st'ky	+16.2	—10.4	26.6	—30.0
41	20428	4 "	5.00	59.78	64.78	35.22	3.5	"	+14.5	+12.1	2.4	+34.6
42	23289	No "	0.62	71.60	72.22	27.78	44.2	Sticky	+55.0	+35.2	19.8	+84.1
43	23292	1 "	1.80	62.50	64.30	35.70	12.2	" 	+33.0	+17.0	16.0	+47.0
44	23293	6 "	11.40	64.18	75.58	24.42	22.3	" 	+39.6	+30.3	9.3	+81.0
45	23658	4 "	6.94	56.30	63.24	36.76	6.5	Slightly st'ky	+23.0	+13.2	9.8	+40.1
46	23665	9 "	7.80	57.60	65.40	34.60	25.5	Sticky	+35.5	+33.0	2.5	+98.4
47	23667	11 "	15.23	59.32	74.55	25.45	25.4	" 	+33.0	+20.5	12.5	+60.1
48	23680	7 "	7.00	46.06	53.06	46.94	1.5	Free & clean.	— 4.0	— 4.4	0.4	—16.5
49	23811	4 "	9.45	53.36	62.81	37.19	7.2	Slightly st'ky	+16.0	+14.1	1.9	+46.0
50	25043	4 "	4.18	59.80	63.98	36.02	5.6	"	+16.2	+ 7.2	9.0	+20.7

D.—PEACH JAM,

51	20439	No stones,	1.19	62.74	63.93	36.07	13.2	Sticky.....	+33.5	+14.3	19.2	+38.4
52	22194	"	1.24	68.94	70.18	29.82	10.2	"	+27.5	+12.1	15.4	+30.1
53	23295	"	2.83	68.98	71.81	28.19	52.6	"	+68.0	+58.3	9.7	+145.0
54	23297	2 "	10.48	64.22	74.70	25.30	22.7	"	+48.0	+28.6	19.4	+78.4
55	23817	No "	1.23	52.50	53.73	46.27	8.4	"	+16.0	+ 8.8	7.2	+30.0
56	25017	"	0.88	62.60	63.48	36.52	11.5	"	+22.0	+ 7.7	14.3	+22.0
57	25047	"	3.37	59.10	62.47	37.53	2.7	Free..	+18.0	— 7.0	25.0	—20.5

MISCELLANEOUS

*58	20420		3.27	52.12	55.39	44.61	15.4	Sticky.....	+32.5	+31.7	0.8	+106.5
†59	25018		3.19	58.70	61.89	38.11	15.8	"	+44.0	+35.4	8.6	—102.6

* Cranberry jam.
† Red Currant jam.
‡ The numbers in this column are calculated for 26.048 grammes of dry, soluble solid dissolved to 100 cc ; and they form the data by which the glucose percentage is approximately ascertained. (See page 127.)

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SUGARS.			Preserva- tives.	Coal Tar Dyes.	Remarks.		APPROXIMATE PER CENT GLUCOSE.	
Cane.	Reduc- ing.	Total.					Dry Glucose in Sugar.	Com- mercial Glucose in Jam.
32·4	36·0	68·4	None.	None.	No stones.	Fruit tissues. Genuine.	0	0
34·6	25·5	60·1	"	Present...	3 "	A little glucose. Genuine but dyed.	0	0
3·2	36·2	39·4	Salicylic..	None.	4 "	per 100 grms. Contains some glucose, and a preservative. Adulterated.	25	19
25·8	29·0	54·8	None.	Present...	No "	Contains much glucose and is dyed. Adulterated.	45	40
20·8	32·4	53·2	"	" ..	1 "	per 100 grms, mouldy. Contains glucose, and is dyed. Adulter- ated.	30	23
12·0	38·7	50·7	Salicylic..	" ..	6 "	per 100 grms., glucose and a preservative. Adulterated.	45	36
12·8	30·1	42·9	None.	" ..	4 "	per 100 grms, some glucose. Adulterated.	25	18
3·2	39·4	42·6	Salicylic..	None.	9 "	" " glucose, and a pre- servative. Adulterated.	50	36
16·2	33·3	49·5	" ..	Present...	11 "	flesh adherent in 5. Glucose and a preservative. Adulterated.	35	26
0·6	43·6	44·2	None.	None.	7 "	flesh free, slight mould. Genuine.	5	3
2·4	43·2	45·6	Salicylic..	"	4 "	flesh adherent in 2. A little glu- cose, and a preservative. Adulterated.	30	20
11·8	42·4	54·2	None.	Present...	4 "	flesh free. A little glucose and dyed. Doubtful.	15	11

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25·0	30·3	55·3	None	None	No stones.	Glucose. Adulterated.	25	20
20·0	41·6	61·6	"	" ..	"	" "	20	17
12·6	32·1	44·7	"	"	"	" "	70	60
25·2	23·2	48·4	Benzoic ?..	"	2 "	" "	45	36
9·4	37·4	46·8	Salicylic..	"	No "	" and a preservative. Ad- ulterated.	25
18·6	36·6	55·2	None	"	Mouldy.	A little glucose. Doubtful.	20	16
32·6	20·5	53·1	"	"	"	" "	5	3

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1·0	38·2	39·2	None	Present ..	Glucose. Adulterated	55	36
11·2	30·5	41·7	"	" ..	"	"	55	41

Serial Number.	Number.	Dry Solids, per cent.	Acidity stated as H ₂ SO ₄ .	SUGARS—PER CENT.			POLARIZATIONS. (³)			ALCOHOL PRECIPITATE.		
				Reducing. (²)	Cane.	Total.	Direct.	Invert.	Temp. C.	Per cent.	Character.	Invert (¹) Reading to Normal Weight.
60	20429	66·78	·098	41·1	24·6	65·7	+ 7·0	— 9·5	20	1·25	Clear and free...	— 28·4
61	20430	60·90	·125	47·2	9·2	56·4	— 4·0	—10·1	21	3·40	Clear, coherent..	— 33·1
62	20421	67·84	·098	49·5	4·2	53·7	+19·8	+17·0	20	20·65	Milky and sticky	+ 50·0
63	22195	65·76	·031	20·2	47·2	67·4	+22·0	— 9·6	20	0·65	Clear and free...	— 29·1
64	23290	58·32	·010	7·4	42·2	49·6	+32·1	+ 2·9	12	22·90	Milky and sticky	+ 10·0
65	23291	61·12	·045	18·0	41·2	59·2	+20·0	— 7·9	18	0·95	Clear, coherent..	— 26·0
66	23806	69·02	·131	52·6	11·8	64·4	— 1·3	— 9·2	21	4·95	" " ..	— 28·1
67	23812	66·00	·029	56·3	2·0	58·3	— 3·8	— 5·0	12	12·10	Clear and sticky	— 15·1
68	23820	54·76	·054	47·2	4·2	51·4	— 2·2	— 5·0	20	1·50	Clear and free...	— 18·2
69	23925	63·84	·064	31·8	0·6	32·4	+55·0	+54·6	15	47·90	Milky and sticky	+171·0
70	23934	61·80	·053	31·6	6·0	37·6	+63·5	+59·4	15	57·95	" " ..	+191·6
71	24405	75·16	·054	37·5	4·0	41·5	+72·0	+69·3	20	48·15	Clear and sticky	+185·0
72	24408	69·60	·069	46·0	20·0	66·0	+ 3·8	—10·0	12	2·30	Clear, coherent..	— 28·6
73	24925	73·98	·040	35·2	10·0	45·2	+56·0	+49·3	20	65·75	Milky and sticky	+133·2
74	25021	73·54	·140	51·7	4·6	56·3	+23·0	+19·8	20	37·25	" " ..	+ 53·5

(1) For solutions of 13,024 grammes of the sample in 100 cc.
(2) Calculated as dextrose.
(3) The numbers in this column are calculated for 26,048 grammes of dry solids dissolved to 100 cc., and they form the data by which the glucose percentage is approximately ascertained.—(See page 127).

MEMORANDUM ON JELLIES.

OTTAWA, March 8, 1904.

The most complete research into the characters of fruit jellies, to which I have access, is contained in Bulletin 66 of the Bureau of Chemistry, at Washington. The data presented in the accompanying table have been obtained by the methods recommended in the bulletin referred to. In addition to the results tabulated, I may state (1) that no reaction for starch was given by any of the fifteen jelly samples examined; (2) that fruit pulp was found in the following samples: 20429, 20430, 23291, 23806, 23820, 24405, 24408; (3) that the ash of all samples gave very distinct reactions for sulphuric acid, and very faint reaction for hydrochloric acid.

The absence of pulp in jelly is not proof that it is not made from fruit, because the fineness of the texture of the jelly-bag or strainer, and the care with which it has been used, are factors in the case.

The following samples appear to be genuine, in the sense of being made with cane sugar, having no preservative, and no artificial dye:—Nos. 20430, 22195, 23291, 23820, 24408.

To this list may be added Nos. 23806 and 23812, since the small quantity of glucose found cannot be condemned, and it is claimed by manufacturers that the addition of small amounts of glucose is desirable to prevent crystallization of the sugars; a (U. S. Bulletin 66, p. 78) claim, however, which appears to be without justification in fact.

The following samples are adulterated in the sense that glucose has been largely used in their manufacture, instead of the more expensive cane sugar:—Nos. 20431, 23290,

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Jellies, March 8, 1904.

free Sugar, solids.	ASH.		Preservatives	Artificial Colouring matter.	Remarks.	Number.	Serial Number.	APPROXIMATE P. C. GLUCOSE.	
	Per cent.	Alkalinity as K ₂ CO ₃ .						Dry glucose in Sugars.	Comml. Glucose in Jelly.
1·08	·440	·317	Salicylic acid	None.....	Fruit jelly, containing a preservative.....	20429	60	0	0
4·50	·560	·448	None	"	Genuine fruit jelly.....	20430	61	0	0
13·14	·350	·297	Salicylic acid	"	Contains glucose, and is preserved with salicylic acid ..	20431	62	35	29
.....	·170	·109	None	Doubtful	Genuine.....	22195	63	0	0
8·72	·840	·343	"	Much	Contains glucose and is dyed.	23290	64	10	7
1·92	·300	·203	"	None.	Genuine.....	23291	65	0	0
4·62	·530	·385	"	"	Genuine, with a trace of glucose ..	23806	66	0	0
7·7	100	·104	"	"	Contains a trace of glucose...	23812	67	5	4
3·36	·160	·124	"	"	Genuine.....	23820	68	0	0
31·44	·770	·238	Present....	Salicylic acid..	Contains much glucose, is preserved with salicylic acid, and artificially dyed....	23925	69	80	62
24·20	·600	·200	"	"	"	23934	70	85	66
33·66	·620	·119	None	None.....	Contains much glucose.	24405	71	85	80
3·60	·360	·231	"	"	Genuine.....	24408	72	0	0
28·78	·420	·110	"	Much	Contains much glucose and is dyed.....	24925	73	65	60
17·24	·560	0·336	Salicylic acid	Doubtful	Contains much glucose and salicylic acid ..	25021	74	35	32

23925, 23934, 24405, 24925 and 25021. Of these samples, 20431, 23925, 23934 and 25021 contain salicylic acid ; and 23290, 23925, 23934 and 24925 contain aniline dyes. No. 20429 is a genuine fruit jelly, but contains salicylic acid. This is quite unnecessary to the preservation of the article, which contains enough sugar for that purpose ; and was probably added to the fruit, to give it keeping qualities, until it could be worked up into jelly.

The adulterated samples may be more definitely classified as follows :—
Containing glucose, preservatives and dyes, Nos. 23925, 23934.
Containing glucose and preservatives, Nos. 20431, 25021.
Containing glucose and dyes, Nos. 23290, 24,925.
Containing preservative, No. 20429
Containing glucose, No. 24405.

A. MCGILL.

Erratum.

An error in calculation made the residual cane sugar readings too low by one half. This has been corrected in the present edition.

Addendum.

No attempt was made in the first edition of this bulletin, to determine the percentage amount of glucose present in jams and jellies. This was because no data existed upon which to base a definite opinion.
With a view to establishing such a basis for judgment, four (4) samples of glucose, such as is employed by jam manufacturers, have been subjected to analysis. These are :—

- A. Four Star Brand, supplied by J. B. Perreault, Montreal.
- B. Five Star Brand, supplied by The Lamoureau Co., Montreal.
- C. Sample from Imperial Starch Co., Prescott, Ont.
- D. Sample from Edwardsburg Starch Co., Cardinal, Ont.

The following table shews the results of work done on these samples :—

Sample.	Dry Solids.	Water.	Specific Gravity ¹ .	POLARIZATION. ²			EXTRACTION OF DRY SOLIDS BY ALCOHOL. ³		Polarimeter reading of ppte by alcohol. ⁴	Corresponding dextrin, p.c. ⁵	Remarks.
				Direct.	Invert.	Difference.	Soluble.	Insoluble.			
A. ...	80·8	19·2	1·4856	+159°	+157°	—2°	71·5	9·3	+ 90°	7·8	
B.	76·1	23·9	1·4546	+156°	+153°	—3°	62·8	13·3	+ 86°	7·4	
C. ...	80·0	20·0	1·4834	+176°	+175°	—1°	64·9	15·1	+170°	14·7	
D. ...	79·1	20·9	1·4749	+184°	+176°	—8°	52·3	26·8	+240°	20·8	Highest dextrin content.

(1) Determined by calculation from the gravity of a solution of 50 grammes to 100 cc.
(2) Calculated in Soleil-Ventzke sugar degrees, for a solution of 26,048 grammes of the sample in 100 cc.
(3) Alcohol of about 95 per cent strength.
(4) Calculated for a solution of the dextrin, from 100 grammes of the sample, dissolved to 100 cc. — and expressed in S.-V. sugar degrees.
(5) A solution of 26 grammes pure dextrin to 100 cc. reads nearly 300 S.-V. sugar degrees.

It will be seen that these samples vary in dextrin content from about 7 to nearly 21 per cent, so that a table of interpretation calculated for any given sample would give more or less erroneous results if applied to any other sample.

The following tables are constructed for the glucoses A and D, representing extremes of character.

A sample of commercial cane sugar dissolved 26,048 g. to 100 cc.—read at 20° C :—

Before inversion + 98·8°
After inversion - 30·6°

Total change = 129·4° (Taken as 130°)

Glucose sample A, on a basis of dry matter, gave, on similar treatment :—

Before inversion + 199°
After inversion + 196°

Total change = 3°

Glucose sample D, gave :—

Before inversion + 230°
After inversion + 220°

Total change = 10°

The formulas for construction of these tables are :—

TABLE—Cane sugar and glucose A—1·96b - ·3a
" " " D—2·2b - ·3a
a = percentage cane sugar.
b = percentage dry glucose.

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CANE SUGAR AND GLUCOSE, SAMPLE A.

Cane Sugar.	Glucose A—Dry.	Glucose A—with 20% water.	Reading after inversion.	Remarks.
100	0	0	30°	Experimental numbers obtained by work on known mixtures, are in fairly close accordance with those derived by calculation.
90	10	12	7·4	
80	20	24	+ 15·2	
70	30	36	+ 37·8	
60	40	48	+ 60·4	
50	50	60	+ 83·0	
40	60	72	+ 105·6	
30	70	84	+ 128·2	
20	80	96	+ 150·8	
10	90	108	+ 173·4	
0	100	120	+ 196·0	

CANE SUGAR AND GLUCOSE, SAMPLE D.

Cane Sugar.	Glucose D—Anhydrous.	Glucose D—with 20% water.	Reading after inversion.	Remarks.
100	0	0	30°	See note above.
90	10	12	5°	
80	20	24	+ 20	
70	30	36	+ 45	
60	40	48	+ 70	
50	50	60	+ 95	
40	60	72	+ 120	
30	70	84	+ 145	
20	80	96	+ 170	
10	90	108	+ 195	
0	100	120	+ 220	

It will be noted by comparison of these tables, that an approximation to the amount of glucose originally present in the jam, can be made within five or ten per cent. The percentages given in the Analytical tables, do not profess to greater exactitude than this.

A. MCGILL.

January 19, 1905.

APPENDIX K.

BULLETIN No. 97—FERTILIZERS, 1904.

OTTAWA, July 15, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I submit herewith a tabulated statement, marked Table I., containing a description of 111 standard samples of agricultural fertilizers, which were sent in to the Department of Inland Revenue by their manufacturers, importers or vendors, in accordance with the provisions of the Fertilizers Act, 1890, and as representing the goods which it was proposed to offer for sale in Canada during the year 1904. The number of such samples is 111, and shows a diminution compared with the previous year when 128 were submitted.

Table I. gives the designations of the various brands of fertilizers, the names of the manufacturers or importers, the claims made as regards their contents in fertilizing ingredients, and the actual percentages of these found in the standard samples on analysis in this laboratory. The guaranteed contents are given in the upper line, and the analytical results in the second line placed opposite the designation of the fertilizer. In many cases the claims made are imperfect and indefinite, and in some, the requirements of the Act calling for a certificate of analysis, and a statement of the materials used in the manufacture of the fertilizer have been neglected. With regard to indefinite claims it may be stated that these are often made by manufacturers of repute, when, for instance, a particular sample is described as containing ‘from 2·5 to 3·0 p.c. of ammonia,’ or ‘from 8 to 9 p.c. of available phosphoric acid,’ or ‘from 9·5 to 11 p.c. of potash.’ In such instances if an ingredient is found deficient in the sample sold in the open market, and it is challenged, the manufacturer sometimes defends himself by maintaining that his guarantee does not extend above the lowest of the figures mentioned. For this reason the ‘guaranteed contents’ of a fertilizer, as stated in Table I, must be understood to indicate only the lowest percentage given on the manufacturer’s label, or in his correspondence with the department.

As required by the Fertilizers Act, Table I also contains a column in which ‘the relative value of each fertilizer calculated from the contents in fertilizing ingredients’ is given, the prices of these ingredients being taken as follows :—

	Cents per lb.
Nitrogen in salts of ammonia or nitrates as well as in compound fertilizers.....	13
Organic nitrogen in ground bone, fish blood or tankage.....	12
Phosphoric acid :—	
Soluble in water.....	6
Soluble in 1 p.c. citric acid.....	5½
Insoluble in Thomas’ Phosphate Powder.....	3½
Insoluble in ground rock phosphate and fertilizers generally.....	1½
Potash from high grade salts.....	5¼

The valuation of each brand is calculated on the results of the analysis of the standard samples, but it has been omitted in the case of the guaranteed contents on account of the imperfect character of the information supplied in the majority of cases.

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I have also to submit a description of the fertilizer samples which were collected, as sold in the open market, in accordance with your instructions of 14th January last. This description is called Table II, and contains the date of collecting the samples, the names of the vendors and manufacturers, the designation of the brands, and the results of the analysis. The figures obtained in examining the samples as sold are given on the same line which shows the name of the fertilizer. On the second line will be found the particulars of the manufacturers' guarantee, when the brand has been registered. On the third line is given the analysis of the corresponding standard sample, if it has been supplied to the department. In cases where no standard samples have been sent in to the department and nevertheless, in contravention of the Fertilizers Act, the fertilizers have been offered for sale, it has of course not been found possible to give either the guaranteed contents or the analysis of a standard sample. The number of such fertilizers not registered and therefore illegally sold amounts to 24, more than twice as many as in former years. It would appear to be necessary to take some action to suppress this selling of fertilizers, in regard to which the vendors have made no effort to comply with the law.

According to the opinions expressed by the district analysts 13 out of the 96 samples collected have been found to be adulterated according to the Act, being deficient in available phosphoric acid or other fertilizing constituent. Further action under the Act would also seem to be necessary in these cases.

In my report of May 13, 1901 (Bulletin No. 75), the proceedings were fully detailed which led to an alteration in the method of determining the available phosphoric acid in fertilizers, the adoption of which was then authorized by the Commissioner of Inland Revenue. This method has since been carried out in this laboratory, and in those of the district analysts, and has worked very satisfactorily. From its results it would appear that the solubility of the phosphoric acid in non-acidulated samples increases in the following order:—1, bonemeal; 2, tankage; 3, Thomas' Phosphate Powder or basic slag. The "citric soluble" phosphoric acid of our analysis corresponds pretty closely with the "reverted" claimed by United States manufacturers. Since they still continue to mention, in their guarantees, a percentage of "reverted" phosphoric acid, it seems necessary to state that in Canada, a determination of "citric soluble" phosphoric acid is substituted for that of "reverted." The details of the process adopted here for ascertaining the percentage of "available" phosphoric acid contained in agricultural fertilizers will be found in Bulletins 75 and 86.

I beg to recommend the publication of this report, together with Tables I and II as well as the memoranda on manures, which it has been customary to print at the end of the annual Fertilizer Bulletin.

I have the honour to be sir, your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

TABLE I.—Statement of the Results of Examining 111 Standard

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	—
1492	Essex Complete Manure for Corn, Grain and Grass.	Russia Cement Co.	S. C. Shaffner, Granville Ferry, N.S.	{ Dry ground fish, ground fish bone, high grade muriate of potash, high grade sulphate of potash, nitrate of soda, dry ground blood, &c. }	Guaranteed contents Standard sample....
1493	Essex Complete Manure for Potatoes, Roots and Vegetables.	" ..	" ..		Guaranteed contents Standard sample....
1494	Essex 'A 1' Superphosphate.	" ..	" ..		Guaranteed contents Standard sample....
1495	Essex XXX Fish and Potash.	" ..	" ..		Guaranteed contents Standard sample....
1496	Essex Orchard Fertilizer.	" ..	" ..	" ..	Guaranteed contents Standard sample....
1497	Essex Fine Bone Meal.	" ..	" ..	" ..	Guaranteed contents Standard sample....
1498	Essex Market Garden and Potato.	" ..	" ..	" ..	Guaranteed contents Standard sample....
1499	Essex Dry Ground Fish.	" ..	" ..	" ..	Guaranteed contents Standard sample....
1500	Fertilizer.....	Laing Packing and Provision Co., Ltd., Montreal.	Manufacturers ...	Blood, offal and tankage from hogs and cattle.	Guaranteed contents Standard sample....
1501	Fertilizer 'A'.....	Harris Abattoir Co., Ltd.	Edward Adie, Sec'y Treas., Toronto.	Dried blood, bone and tankage.	Guaranteed contents Standard sample....
1502	Fertilizer 'A'... ..	The Wm. Davis Co., Ltd., Toronto.	Manufacturers ...	" ..	Guaranteed contents Standard sample....
1503	Fertilizer 'C'.....	" ..	"	Tank water condensed and dried.	Guaranteed contents Standard sample....
1504	Reid's Superphosphate.	Thos. Reid, St. John, N.B.	" ....	.....	Guaranteed contents Standard sample....
1505	No. 1 Brand... ..	Nichols Chemical Co. of Canada, Capelton, Que.	"	Canadian apatite dissolved with sulphuric acid, muriate of potash and sulphate of ammonia.	Guaranteed contents Standard sample....
1506	Reliance.....	" ..	" ....	.....	Guaranteed contents Standard sample....
1507	Royal Canadian....	Nichols Chemical Co. of Canada, Capelton, Que.	Manufacturers....	.....	Guaranteed contents Standard sample....
1508	Victor.....	" " ..	" ....	.....	Guaranteed contents Standard sample....
1509	Crown.....	" " ..	" ....	.....	Guaranteed contents Standard sample....
1510	Capelton Brand....	" " ..	" ....	.....	Guaranteed contents Standard sample....

Samples of Commercial Fertilizers, registered for 1904.

RESULTS OF ANALYSIS.										Relative Value per Ton of 2,000 lbs.	Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot-ash.	Moist-ure.			
Total in-cluding Nitric Acid and Am-monia.	Total Calcul-ated as Am-monia.	Soluble in Water.	Citric Soluble.	Insol-uble.	Total.	Total Avail-able.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.		
3.30	4.00	3.00	4.00	2.50	9.50	9.50	9.50	11.05	29 99	1492	
3.15	3.82	6.20	3.08	1.92	11.20	9.28	9.92			J. G. A. Valin.	
3.70	4.50	3.00	4.00	2.00	9.00	8.50	8.50			1493	
4.21	5.35	7.16	1.92	1.79	10.87	9 08	7.24	8.60	30 19	"	
0.87	1.25	1.79	5.69	5.12	12.60	7.00	2.00	5.80	13 82	1494	
1.51	1.05	4.50	4.50	3.00	12.10	7.48	1.66	2.50		1495	
	1.83	5.63	5.05	2.56	13.24	10.68	2.53	10.55	19 63	"	
	2.00	4.00	3.00	2.00	9.00	8.50	8.50			1496	
1.84	2.24	3.98	4.15	4.47	12.60	8.13	8.19	6.00	24 04	"	
	3.00		24.00		24.00					1497	
2.24	2.72		12.75	13.48	26.23	12.75	0.30	3.95	24 19	"	
2.00	2.40	4.00	4.00	2.00	10.00		5.00			1498	
2.10	2.55	4.47	7.23	0.77	12.47	11.70	3.99	8.80	23 14	"	
	8.00		11.00		11.00			8.00		1499	
8.47	10.28		11.32	3.20	14.52	11.32	0.16	9.00	33 89	"	
6.23	7.56				13.31			10.61		1500	
6.78	8.22		10.88	2.39	13.27	10.88		11.24	28 98	Miss E. Davidson.	
9.13	11.08				5.86			6.02		1501	
9.60	11.66		4.64	1.43	6.07	4.64		5.84	28 56	"	
6.93	8.42				13.72			8.00		1502	
6.58	7.99		14.40	1.59	15.99	14.40		6.32	32 10	"	
12.83	15.58				2.82			8.42		1503	
12.99	15.77		2.71	0.32	3.03	2.71	1.25	8.40	35 56	"	
3.02	3.66	3.16	2.22	5.36	10.74	5.38	2.28	27.46	18 07	1504	
None...	None...	9.72	1.48	6.20	17.40	11.05				1505	
						11.20	None.	11.85	15 14	A. Lemoine.	
1.68	2.00	6.84	1.35	4.60	12.79	6.00	2.00	10.15	19 36	1506	
	2.04					8.19	3.76			"	
2.80	4.00	7.16	1.48	3.96	12.60	9.00	5.00	9.40	25 68	1507	
	3.40					8.64	6.68			A. Lemoine.	
1.96	2.00	4.15	2.89	2.36	9.40	7.00	3.00	9.75	18 65	1508	
	2.38					7.04	4.49			"	
2.87	2.00	11.00	0.65	2.87	14.52	11.00	2.50	11.90	26 09	1509	
	3.48					11.65	3.68			"	
None.	None.	4.92	2.34	4.25	11.51	8.00				1510	
						7.26	None.	10.40	9 74	"	

TABLE I.—Statement of the Results of Examining 111 Standard Samples

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	
1511	Williams & Clarke American Potato Manure.	American Agricultural Chemical Co., Boston, Mass	Ross L. Coe, Local Treasurer, Boston.	Bone black, animal bone, phosphatic guano, dried fish meat or blood, nitrate of soda or sulphate of ammonia sulphate, or muriate of potash and sulphuric acid.	Guaranteed contents Standard sample....
1512	Pacific Potato Special.	" "	" "	.....	Guaranteed contents Standard sample....
1513	Pacific Nobsque Guano.	" "	" "	.....	Guaranteed contents Standard sample....
1514	Pacific Fine Ground Bone.	" "	" "	.....	Guaranteed contents Standard sample....
1515	Soluble PacificGuano	" "	" "	.....	Guaranteed contents Standard sample ...
1516	Tucker's Imperial Bone Superphosphate.	" "	" "	.....	Guaranteed contents Standard sample ...
1517	Bradley's Eclipse Phosphate.	" "	" "	.....	Guaranteed contents Standard sample....
1518	Bradley's XL Superphosphate of Lime	" "	" "	.....	Guaranteed contents Standard sample....
1519	Bradley's Potato Fertilizer.	" "	" "	.....	Guaranteed contents Standard sample....
1520	Bradley's Farmers New Method Fertilizer.	" "	" "	.....	Guaranteed contents Standard sample....
1521	Bradley's Fine Ground Bone.	" "	" "	.....	Guaranteed contents Standard sample....
1522	Read's Standard Superphosphate.	" "	" "	.....	Guaranteed contents Standard sample ...
1523	Read's Practical Potato Special.	" "	" "	.....	Guaranteed contents Standard sample....
1524	Read's Sure Catch Fertilizer.	" "	" "	.....	Guaranteed contents Standard sample ...
1525	Quinnipiac Climax Phosphate for all crops.	" "	" "	.....	Guaranteed contents Standard sample....
1526	Cumberland Superphosphate.	" "	" "	.....	Guaranteed contents Standard sample....
1527	Cumberland Potato Fertilizer.	" "	" "	.....	Guaranteed contents Standard sample....
1528	Cumberland Fine Ground Bone.	" "	" "	.....	Guaranteed contents Standard sample.
1529	Great Eastern High Grade Special Potato Manure.	American Agricultural Chemical Society.	Great Eastern Fertilizer Branch, Rutland, Vt.	.....	Guaranteed contents Standard sample ...
1530	Great Eastern Northern Corn Special.	" "	" "	.....	Guaranteed contents Standard sample....
1531	Great Eastern Potato Manure.	" "	" "	.....	Guaranteed contents Standard sample....
1532	Great Eastern General Fertilizer.	" "	" "	Guaranteed contents Standard sample....

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of Commercial Fertilizers, registered for 1904—*Continued.*

RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs	Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot- ash.	Moist- ure.			
Total in- cluding that of Nitric Acid and Am- monia.	Total calcula- ted as Am- monia.	Soluble in Water.	Citric Soluble.	In- sol- uble.	Total.	Total Avail- able.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.		
2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	.....	1511
1.89	2.29	6.72	2.37	1.79	10.88	9.09	2.16	13.10	18 36	J. G. A. Valm.	
2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	.....	1512
1.90	2.31	6.20	2.75	2.05	11.00	8.95	2.16	13.45	18 27	"	
1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	.....	1513
1.05	1.27	6.08	3.01	1.79	10.88	9.09	1.74	9.80	15 68	"	
2.50	3.00	.....	.....	.....	21.00	.....	.....	.....	.....	1514
2.53	3.19	.....	12.79	6.72	19.51	12.79	.....	6.25	22 14	"
2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	.....	1515
2.10	2.55	6.52	2.44	2.36	11.32	8.96	1.83	13.15	18 58	A. Lemoine.	
1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	.....	1516
1.26	1.53	6.20	3.08	2.23	11.51	9.28	2.43	10.90	17 30	"	
1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	.....	1517
1.26	1.53	6.52	2.57	2.55	11.64	9.09	2.27	10.65	17 05	"	
2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	.....	1518
2.12	2.58	6.20	3.40	1.91	11.51	9.60	1.75	13.45	19 09	"	
2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	.....	1519
2.10	2.55	6.20	2.89	2.23	11.32	9.09	2.95	13.85	19 82	"	
1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	.....	1520
1.08	1.31	7.84	2.24	2.39	12.47	10.08	4.51	9.52	20 03	Miss E. Davidson.	
2.50	3.00	.....	.....	.....	21.00	.....	.....	.....	.....	1521
2.91	3.53	.....	14.72	6.07	20.79	14.72	.....	5.80	24 99	"
0.82	1.00	5.00	3.00	2.00	10.00	8.00	4.00	.....	.....	1522
1.07	1.30	7.19	3.85	2.07	13.11	11.04	5.90	9.00	22 44	Miss E. Davidson.	
0.82	1.00	2.00	2.00	1.00	5.00	4.00	8.00	.....	.....	1523
1.03	1.25	3.04	2.72	1.28	7.04	5.76	8.70	9.16	18 81	"	
.....	.....	6.00	4.00	1.00	11.00	10.00	2.00	.....	.....	1524
0.56	0.68	10.36	1.60	2.11	14.07	11.96	2.35	7.45	18 73	J. G. A. Valin.	
1.03	1.25	6.00	2.00	2.00	10.00	8.00	2.00	.....	.....	1525
0.98	1.19	7.04	1.72	2.56	11.32	8.76	0.80	9.55	14 47	"	
2.06	2.50	5.00	3.00	2.00	10.00	8.00	1.50	.....	.....	1526
1.96	2.38	6.40	3.64	2.11	12.15	10.04	1.79	12.10	19 27	"	
2.06	2.50	5.00	3.00	2.00	10.00	8.00	3.00	.....	.....	1527
2.52	3.06	6.85	2.55	2.11	11.51	9.40	2.14	13.40	20 44	"	
2.50	3.00	.....	.....	.....	21.00	.....	.....	.....	.....	1528
2.03	2.46	.....	13.30	6.72	20.02	13.30	.....	5.90	21 51	"
3.30	4.00	4.00	2.00	1.00	7.00	6.00	10.00	.....	.....	1529
3.30	4.01	3.71	3.20	1.08	7.99	6.91	9.57	8.80	26 91	A. Lemoine.	
2.06	2.50	5.00	3.00	1.00	10.00	8.00	1.50	.....	.....	1530
2.24	2.72	5.95	4.41	1.28	11.64	10.36	1.62	12.35	19 89	"	
2.06	2.50	5.00	3.00	1.00	10.00	8.00	3.00	.....	.....	1531
1.10	2.55	6.07	3.53	1.40	11.00	9.60	3.03	13.60	20 22	"	
0.82	1.00	5.00	3.00	1.00	10.00	8.00	4.00	.....	.....	1532
1.30	1.58	5.88	4.16	1.28	11.32	10.04	4.53	8.75	20 13	"	

TABLE I.—Statement of the results of Examining 111 Standard Samples

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	—
1533	Great Eastern Grass and Oats Fertilizer.	American Agricultural Chemical Society.	Great Eastern Fertilizer Branch, Rutland, Vt.	.....	Guaranteed contents Standard sample....
1534	Superphosphate of Lime.	Standard Fertilizer and Chemical Co., Smiths' Falls.	R. J. Brodie, Smiths' Falls.	Mineral Phosphate	Guaranteed contents Standard sample....
1535	Special Fertilizer ...	" " ..	" " ..	Nitrate of Soda Sulphate of Ammonia Potash and Magnesia Salts and Mineral Superphosphates.	Guaranteed contents Standard sample....
1536	Standard Fertilizer..	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1537	Star Fertilizer	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1538	No. 1 Fertilizer....	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1539	Royal Fertilizer....	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1540	Nitrate of Soda.....	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1541	Swift's Lowell Bone Fertilizer.	Lowell Fertilizer Co., Boston, Mass.	Benj. Moody, Agt.	Blood, meat, bone, bone black, bone phosphate.	Guaranteed contents Standard sample....
1542	Swift's Lowell Potato Manure.	" " ..	" " ..	Nitrate of soda, sulphate of ammonia.	Guaranteed contents Standard sample....
1543	Swift's Lowell Potato Phosphate.	" " ..	" " ..	Sulphateormuriate of potash.	Guaranteed contents Standard sample ...
1544	Swift's Lowell Ground Bone.	" " ..	" " ..	.....	Guaranteed contents Standard sample ..
1545	Swift's Lowell Animal Brand.	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1546	The New England Corn Phosphate.	The New England Fertilizer Co., Boston, Mass.	A. P. Clarke, Agt., Boston.	Blood, meat, bone, bone black, bone phosphate, nitrate of soda or sulphate of ammonia.	Guaranteed contents Standard sample....
1547	The New England Potato Fertilizer.	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1548	The New England Corn and Grain Fertilizer.	" " ..	" " ..	Sulphateormuriate of potash.	Guaranteed contents Standard sample....
1549	Ingersoll Fertilizer "A."	Ingersoll Packing Co., Ingersoll, Ont.	C. S. Wilson, Manager, Ingersoll.	.....	Guaranteed contents Standard sample....
1550	Freeman's Sure Growth Manure.	The W. A. Freeman Co., Ltd., Hamilton.	W. A. Freeman...	Phosphate, bone, blood, tankage, sulphuric acid.	Guaranteed contents Standard sample....
1551	Bone and Potash....	" " ..	" " ..	Muriate of potash, sulphate of potash, sulphate of ammonia and nitrate of potash.	Guaranteed contents Standard sample....

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of Commercial Fertilizers, registered for 1904--*Continued.*

RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs	Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot- ash.	Mois- ture.			
Total in- cluding Nitric Acid and Am- monia.	Total calculat- ed as Am- monia.	Soluble in Water.	Citric Soluble.	In- sol- uble.	Total.	Total Avail- able.					
p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	\$ cts.		
.....	.....	6.00	5.00	1.00	12.00	11.00	2.00	.....	.....	1533
.....	.....	9.40	2.76	1.40	13.56	12.16	2.29	7.70	17.13	"
0.14	0.17	10.04	1.99	4.60	16.00 16.63	14.00 12.03	.....	10.75	15.96	1534 J. G. A. Valin.
3.15	3.50 3.82	7.35	0.78	2.75	10.00 10.88	8.00 8.13	6.00 7.00	8.55	26.03	1535 "	
2.52	2.50 3.06	7.16	1.15	3.65	11.00 11.96	9.00 8.31	2.00 2.08	8.50	19.67	1536 "	
1.82	2.00 2.21	4.15	0.58	1.67	6.00 6.40	5.00 4.73	2.00 1.64	3.85	12.56	1537 J. G. A. Valin.	
1.78	2.00 2.16	6.40	1.08	4.48	11.00 11.96	9.00 7.48	1.25 1.64	9.40	16.54	1538 "	
1.94	2.00 2.36	5.11	2.37	2.43	9.00 9.91	8.00 7.48	3.00 3.09	8.25	18.73	1539 A. Lemoine.	
14.92	18.05 18.12	.....	.....	.....	.....	.....	.....	2.35	38.79	1540 "
1.79	2.00 2.17	3.34	5.45	0.80	9.00 9.59	8.00 8.79	3.00 3.05	10.35	18.08	1541 "	
1.79	2.00 2.17	4.79	1.92	0.96	8.00 7.67	7.00 6.71	4.00 5.04	10.90	17.17	1542 "	
2.73	3.00 3.31	4.03	4.28	1.15	9.00 9.46	8.00 8.31	6.00 6.08	8.65	23.34	1543 "	
2.59	3.00 3.14	.....	14.07	12.79	26.86	14.07	.....	3.16	25.51	1544 Miss E. Davidson.
2.28	3.00 2.79	8.15	2.57	1.75	10.00 12.47	9.00 10.72	4.00 4.13	11.08	23.37	1545 "	
2.75	2.00 3.34	5.27	4.17	1.43	9.00 10.87	8.00 9.44	3.00 3.43	9.08	22.07	1546 "	
1.93	2.00 2.34	5.91	1.92	0.96	8.00 8.79	7.00 7.83	4.00 5.50	10.72	20.26	1547 "	
1.02	1.50 1.24	6.71	0.81	0.95	8.00 8.47	7.00 7.52	2.00 1.79	10.20	13.44	1548 "	
7.00	9.00 8.50	Trace...	5.50 9.31	6.80 0.60	..... 9.91	..... 9.31	.....	8.00 12.50	27.22	1549 A. Lemoine.
2.94	3.50 3.57	5.75	3.53	6.39	8.00 15.67	..... 9.28	3.00 3.07	11.75	23.55	1550 "
2.24	2.00 2.72	6.07	3.21	5.11	9.00 14.39	..... 9.28	6.00 6.95	9.70	25.45	1551 "

TABLE I.—Statement of the Results of Examining 111 Standard

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	
1552	Celery and Early Vegetable Manure.	The W. A. Freeman Co., Ltd., Hamilton.	W. A. Freeman...	Muriate of potash, sulphate of potash, sulphate of ammonia and nitrate of potash.	Guaranteed contents. Standard sample....
1553	Phosphate Powder.	" " ..	" " ..	" " ..	Guaranteed contents. Standard sample....
1554	Freeman's Potato Manure.	" " ..	" " ..	" " ..	Guaranteed contents. Standard sample....
1555	Freeman's Tankage Manure..	" " ..	" " ..	" " ..	Guaranteed contents. Standard sample....
1556	Freeman's Tobacco Manure..	" " ..	" " ..	" " ..	Guaranteed contents. Standard sample....
1557	Freeman's Pure Bone Meal.	" " ..	" " ..	" " ..	Guaranteed contents. Standard sample ..
1558	Brand H Fertilizer..	W. Harris & Co., Toronto.	Manufacturers....	Blood, Flesh and Bone.	Guaranteed contents. Standard sample...
1559	Bone Meal.. . . .	" " ..	" " ..	Crude Boue.....	Guaranteed contents. Standard sample....
1560	Potato Phosphate...	Provincial Chemical Fertilizer Co., St. John, N.B.	" " ..	.....	Guaranteed contents. Standard sample....
1561	Imperial Superphosphate	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1562	Victor Guano .....	" " ..	" " ..	.....	Guaranteed contents. Standard sample ...
1563	Bone Meal.....	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1564	Bone, Blood and Potash.	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1565	Potato Phosphate...	The Nova Scotia Fertilizer Co., Halifax, N.S.	C. M. Jack, Mn'g'r .....	.....	Guaranteed contents. Standard sample ...
1566	Ceres Superphosphate.	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1567	Bone Meal.....	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1568	Fruit Tree Fertilizer	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1569	Blood, Bone and Potash.	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1570	High Grade Southern Guano.	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1571	Bone and Potash....	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1572	Bradleys New Method Fertilizer.	American Agricultural Chemical Co., Boston.	BuffaloSalesDept., Buffalo.	.....	Guaranteed contents. Standard sample...
1573	Bradleys B. D. Sea Fowl Guano.	" " ..	" " ..	.....	Guaranteed contents. Standard sample ...
1574	Bradleys Complete Manure for Potatos and Vegetables.	" " ..	" " ..	.....	Guaranteed contents. Standard sample....
1575	Crokers Wheat and Corn Fertilizer.	" " ..	" "	Guaranteed contents. Standard sample....

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Samples of Commercial Fertilizers, registered for 1904—*Continued.*

RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs	Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot- ash.	Mois- ture.			
Total in- cluding Nitric Acid and Am- monia.	Total calculat- ed as Am- monia.	Soluble in Water.	Citric Soluble.	In- sol- uble.	Total.	Total Avail- able.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$ cts.		
5.29	6.00 6.42	4.99	3.52	3.83	9.00 12.34	8.51	6.00 7.64	8.80	32.76	1552 A. Lemoine.	
					15.00					1553	
		9.59	4.29	4.03	17.91	13.88		6.65	17.41	"	
	3.00				8.00		5.00			1554	
2.64	3.21	6.23	2.08	5.28	13.59	8.31	5.79	10.20	24.26	Miss E. Davidson.	
	5.00				12.00					1555	
5.67	6.88	0.00	12.16	3.83	15.99	12.16		9.84	28.11	"	
	6.00				7.00		7.00			1556	
5.30	6.44	5.11	3.05	3.99	12.15	8.16	6.89	7.20	31.68	"	
	3.00				23.00					1557	
3.43	4.16		15.51	9.75	25.26	15.51		5.96	28.21	"	
	9.32				7.16					1558	
6.86	8.33		5.12	2.87	7.99	5.12	1.15	9.52	25.52	"	
	5.41				20.15					1559	
4.66	5.66		14.40	5.27	19.67	14.40		3.12	28.60	"	
	2.50					8.00	6.50			1560	
2.38	2.89	7.80	1.97	3.98	13.75	9.77	5.33	7.10	24.48	J. G. A. Valin.	
	3.00					10.50	1.50			1561	
2.52	3.06	7.22	4.70	5.95	17.87	11.92	1.35	8.60	23.57	"	
	2.00					7.00	2.50			1562	
2.00	2.43	7.04	3.70	6.53	17.27	10.74	1.54	8.20	21.27	"	
	3.10				24.14					1563	
2.12	2.58		15.48	5.76	21.24	15.48		8.85	24.25	"	
										1564	
2.17	2.63	7.16	4.16	6.08	17.40	11.32	4.46	9.70	25.30	"	
	3.75					10.00	6.00			1565	
3.24	3.94	10.55	0.65	1.59	12.79	11.20	7.70	11.55	30.34	A. Lemoine.	
	2.08						2.41			1566	
2.80	3.40	9.78	1.28	1.28	12.34	11.06	7.04	13.50	28.18	"	
	3.00									1567	
3.94	4.79		9.60	12.47	22.07	9.60		6.75	23.75	A. Lemoine.	
	3.00					8.00	6.00			1568	
3.99	4.84	11.38	0.26	0.83	12.47	11.64	6.46	10.95	31.32	"	
	2.00					7.00	4.00			1569	
3.43	4.16	0.40	8.75	6.07	15.22	9.15	4.01	8.00	25.04	"	
	2.00					7.00	2.50			1570	
3.50	4.25	8.96	0.50	1.73	11.19	9.46	4.11	10.25	25.22	J. G. A. Valin.	
	2.00				11.00		2.00			1571	
3.50	4.25	0.49	7.49	6.09	14.07	7.98	2.78	5.04	22.64	"	
0.82	1.00	6.00	2.00	1.00	9.00	8.00	2.00			1572	
0.91	1.10	6.85	0.69	3.65	11.19	7.54	3.34	11.30	15.92	"	
										1573	
2.06	2.50	6.00	2.00	1.00	9.00	8.00	1.50			"	
2.10	2.55	6.85	1.01	3.33	11.19	7.86	1.52	9.80	17.37	"	
3.29	4.00	6.00	2.00	1.00	9.00	8.00	7.00			1574	
3.36	4.08	6.09	2.74	3.00	11.83	8.83	7.33	8.75	27.72	"	
										1575	
2.06	2.50	6.00	2.00	1.00	9.00	8.00	1.50			"	
2.10	2.55	6.21	1.79	3.00	11.00	8.00	1.50	10.30	17.34	"	

TABLE I.—Statement of the results of examining 111 Standard Samples

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	
1576	Crokers Cabbage Potato Manure.	American Agricultural Chemical Co., Boston.	Buffalo Sales Dept., Buffalo.		Guaranteed contents Standard sample...
1577	Crokers Harvest Jewel Fertilizer.	" " ..	" " ..		Guaranteed contents Standard sample....
1578	Crokers Ammoniated Bone Superphosphate.	" " ..	" " ..		Guaranteed contents Standard sample....
1579	Eureka.....	Pidgeon Fertilizer Co., Ltd., Windsor, U.S.	Robt. Pidgeon Manager.	Bone, Rock Phosphate, Animal Matter, Potash, Nitrate of Soda and Sulphuric Acid.	Guaranteed contents Standard sample...
1580	Intense Brand	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1581	Potato Manure	" " ..	" " ..	" " ..	Guaranteed contents Standard sample...
1582	Ground Bone.....	" " ..	" " ..		Guaranteed contents Standard sample ...
1583	Thomas' Phosphate Powder.	Chemical Works, late H. & E. Albert, Biebrich on Rhine.	The Anglo Canadian Chem. Co., St. John, N.B.		Guaranteed contents Standard sample....
1584	Albert's Concentrated Soluble Horticultural Manure, Brand A. G.	" " ..	" " ..		Guaranteed contents Standard sample ...
1585	Fertilizer "A".....	Victoria Chemical Co., Ltd., Victoria, B.C.	John A. Hall, Treasurer, Victoria.	Nitrate of soda, muriate of potash and superphosphate of lime	Guaranteed contents Standard sample....
1586	Fertilizer "B".....	" " ..	" " ..	" " ..	Guaranteed contents Standard sample....
1587	Fertilizer "C".....	" " ..	" " ..	Muriate of potash and superphosphate of lime.	Guaranteed contents Standard sample....
1588	Superphosphate of Lime.	" " ..	" " ..	Treating bone char with sulphuric acid.	Guaranteed contents Standard sample....
1589	Nitrate of Soda.....	" " ..	" " ..		Guaranteed contents Standard sample....
1590	Kainite.	" " ..	" " ..		Guaranteed contents Standard sample....
1591	Sulphate of Potash..	" " ..	" " ..		Guaranteed contents Standard sample ...
1592	Muriate of Potash..	" " ..	" " ..		Guaranteed contents Standard sample....
1593	Thomas' Phosphate Powder.	" " ..	" " ..		Guaranteed contents Standard sample....

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of Commercial Fertilizers, registered for 1904—Continued.

RESULTS OF ANALYSIS.										Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot- ash.	Mois- ture.	Relative value per ton of 2,000 lbs	
Total in- cluding Nitric Acid and Am- monia.	Total calculat- ed as Am- monia.	Soluble in Water.	Citric Soluble.	In- sol- uble.	Total.	Total Avail- able.				
p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	\$ cts.	
2.47	3.00	6.00	2.00	1.00	9.00	8.00	6.00	.....	.....	1576
2.63	3.19	6.55	1.61	2.87	11.03	8.16	5.98	12.20	23.59	Miss. E. Davidson.
1.65	2.00	6.00	2.00	1.00	9.00	8.00	2.00	.....	.....	1577
1.82	2.21	6.23	2.57	2.55	11.35	8.80	2.58	10.40	18.48	"
2.47	3.00	6.00	3.00	2.00	11.00	9.00	2.00	.....	.....	1578
2.67	3.24	6.71	2.57	2.87	12.15	9.28	2.89	13.60	21.70	"
.....	2.50	.....	.....	.....	8.00	.....	1.50	.....	.....	1579
1.90	2.31	6.55	1.83	1.91	10.29	8.38	2.54	14.84	18.04	"
.....	3.50	.....	.....	.....	7.00	.....	4.50	.....	.....	1580
2.52	3.06	5.59	1.77	2.39	9.75	7.36	5.01	13.20	21.16	"
.....	3.00	.....	.....	.....	8.00	.....	4.00	.....	.....	1581
2.59	3.14	6.27	2.23	0.96	9.46	8.50	4.05	14.10	21.23	A. Lemoine.
.....	3.00	.....	.....	.....	20.00	.....	.....	.....	.....	1582
3.78	4.59	.....	11.84	11.51	23.35	11.84	.....	2.50	25.54	"
.....	.....	.....	.....	.....	18.00	.....	.....	.....	.....	1583
.....	.....	.....	16.64	2.87	19.51	16.64	.....	0.15	20.30	"
12.32	.....	11.30	.....	.....	.....	.....	19.71	.....	.....	1584
12.32	14.96	11.70	0.45	.....	12.15	12.15	19.92	1.90	66.98	"
4.00	.....	.....	.....	.....	10.00	.....	7.00	.....	.....	1585
3.78	4.59	11.51	1.15	Trace.	12.66	12.66	7.04	11.80	32.28	"
3.50	.....	.....	.....	.....	9.00	.....	11.00	.....	.....	1586
3.57	4.33	10.74	0.77	Trace.	11.51	11.51	10.75	12.00	34.28	"
Trace...	.....	13.30	1.60	Trace.	12.50	.....	11.00	.....	.....	1587
.....	.....	.....	.....	.....	14.90	14.90	10.75	11.95	29.00	"
.....	.....	.....	.....	.....	16.00	.....	.....	.....	.....	1588
.....	.....	17.59	0.19	Trace.	17.78	17.78	.....	11.20	21.30	"
16.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	1589
15.26	18.52	.....	.....	.....	.....	.....	.....	3.00	39.67	"
.....	.....	.....	.....	.....	.....	.....	12.00	.....	.....	1590
.....	.....	.....	.....	.....	.....	.....	11.95	11.95	12.58	"
.....	.....	.....	.....	.....	.....	.....	50.00	.....	.....	1591
.....	.....	.....	.....	.....	.....	.....	47.16	2.30	49.51	"
.....	.....	.....	.....	.....	.....	.....	50.00	.....	.....	1592
.....	.....	.....	.....	.....	.....	.....	46.64	5.45	49.30	"
.....	.....	.....	.....	.....	15.00	.....	.....	.....	.....	1593
.....	.....	.....	13.24	5.95	19.19	13.24	.....	0.25	18.72	"

TABLE I.—Statement of the Results of Examining 111 Standard

Number of Sample.	Designation.	Name of Manufacturer.	By whom sent.	From what Materials Produced.	—
1594	Homestead Bone Black Fertilizer.	Michigan Carbon Works, Detroit, Mich.	Win. H. Burtenshaw, Secretary-Treas., Detroit.	.....	Guaranteed contents Standard sample ...
1595	Homestead Potato and Tobacco Fertilizer.	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1596	Dessicated Bone....	" " ..	" " ..	.....	Guaranteed contents Standard sample ...
1597	Pure Animal Bone and Potash.	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1598	Gregory's Special Tobacco Quanc.	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1599	Burris' Fertilizer....	F. D. Burris, near Truro, N.S.	Manufacturer ...	Potash, nitrate of soda, dissolved bone, using plaster and black mud for a face.	Guaranteed contents Standard sample....
1600	Pure Ground Bone..	" " ..	" " ..	.....	Guaranteed contents Standard sample....
1601	Genuine Peruvian Guano.	Rufus R. Gage, Importer, Hamilton, Ont.	R. R. Gage.....	Seabird excreta, etc.	Guaranteed contents Standard sample....
1602	Fertilizer.....	Joseph O'Hara, Palmerston, Ont.	Manufacturer	Slaughter house refuse and by-products.	Guaranteed contents Standard sample....

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Samples of Commercial Fertilizers, registered for 1904—*Concluded.*

RESULTS OF ANALYSIS.										Relative value per ton of 2,000 lbs	Name of Analyst and Number of Sample.
Nitrogen.		Phosphoric Acid.					Pot- ash.	Mois- ture.			
Total in- cluding Nitric Acid and Am- monia.	Total calculat- ed as Am- monia.	Soluble in Water.	Citric Soluble.	In- sol- uble.	Total.	Total Avail- able.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	\$	cts.	
2.06	2.50	.....	.....	.....	9.00	8.00	1.50	.....	.....	.....	1594
3.45	2.97	6.71	1.60	2.43	10.74	8.31	1.60	11.80	18.58	.....	A. Lemoine.
2.06	2.50	.....	.....	.....	9.00	8.00	3.00	.....	.....	.....	1595
2.26	2.75	5.63	2.05	1.59	9.27	7.68	4.40	12.50	19.96	.....	"
.....	1.50	.....	.....	.....	25.00	.....	.....	.....	.....	.....	1596
1.40	1.70	.....	7.36	15.03	22.39	7.36	.....	3.15	15.95	.....	"
0.82	1.00	.....	.....	.....	22.00	.....	10.00	.....	.....	.....	1597
0.98	1.19	Trace...	11.33	12.02	23.35	11.33	8.90	2.75	27.97	.....	"
.....	3.00	.....	.....	.....	.....	8.00	4.00	.....	.....	.....	1598
3.01	3.65	11.06	0.33	1.91	13.30	11.39	4.57	15.60	26.81	.....	"
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1599
2.12	2.58	Trace...	2.43	None.	2.43	2.43	6.70	16.40	15.21	.....	"
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1600
4.45	5.40	None...	7.87	14.07	21.94	7.87	Trace.	8.90	23.55	.....	"
.....	2.75	.....	.....	.....	21.00	.....	2.40	.....	.....	.....	1601
2.03	2.46	1.91	12.16	4.67	18.74	14.07	3.74	18.80	26.35	"
.....	1602
7.56	9.18	Trace...	7.68	1.59	9.27	7.68	Trace.	10.80	28.76	"

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TABLE II.—Results of the Examination of 96

Date of Collection.	Name of Sample or Brand.	No. of Sample.	RESULT OF ANALYSIS.						
			Nitrogen.		Phosphoric Acid.				
			Total in all states.	Total stated as Ammonia.	Soluble in Water.	Citric Soluble.	Insoluble.	Total.	Available.
1904.	<i>District of Nova Scotia.</i>		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April 12	Potato Phosphate, as sold..	20446	2·35	2·86	7·21	0·69	1·95	9·85	7·90
	As guaranteed			3·00				8·00	
	Standard sample (1581)...		2·59	3·14	6·27	2·23	0·96	9·46	8·50
" 15	Essex Fish and Potash Fertilizer, as sold.	20451	3·19	3·83	2·18	7·49	3·52	13·19	9·67
	As guaranteed			2·50	4·50	4·50	3·00	12·00	
	Standard sample (1495)...		1·51	1·83	5·63	5·05	2·56	13·24	10·68
" 15	Essex Orchard Brand, as sold	20452	1·60	1·94	1·39	6·16	5·10	12·60	7·75
	As guaranteed			2·00	4·00	3·00	2·00	9·00	
	Standard sample (1496)...		1·84	2·24	3·98	4·15	4·47	12·60	8·13
" 15	Essex Potato and Market Garden, as sold.	20453	2·38	2·89	3·02	5·87	2·99	11·88	8·89
	As guaranteed		2·00	2·40	4·00	4·00	2·00	10·00	
	Standard sample (1498)...		2·10	2·55	4·47	7·23	0·77	12·47	11·70
" 15	Bradley's Bone, as sold....	20457	2·72	3·30	0·50	11·10	9·28	20·85	11·60
	As guaranteed		2·50	3·00				21·00	
	Standard sample (1521)...		2·91	3·53		14·72	6·07	20·79	14·72
" 15	Bradley's Potato Fertilizer, as sold.	20458	2·18	2·65	5·47	3·29	2·48	11·24	8·76
	As guaranteed		2·06	2·50	5·00	3·00	2·00	10·00	8·00
	Standard sample (1519)...		2·10	2·55	6·20	2·89	2·23	11·32	9·09
" 15	Cumberland Ground Bone, as sold.	20459	2·30	2·79	Trace.	15·57	6·40	21·97	15·57
	As guaranteed		2·50	3·00				21·00	
	Standard sample (1528)...		2·03	2·46		13·30	6·72	20·02	13·30
" 16	Stockbridge Potato Manure as sold.	20460	3·56	4·32	3·98	1·85	1·60	7·43	5·83
" 16	Potato and Vegetables Phosphate, as sold.	20461	2·07	2·52	7·30	2·24	1·59	11·13	9·54
" 16	Swift Potato Manure, as sold.	20462	1·54	1·87	4·01	3·37	1·09	8·47	7·38
	As guaranteed			2·00				8·00	7·00
	Standard sample (1542)...		1·79	2·17	4·79	1·92	0·96	7·67	6·71
	<i>District of Nova Scotia.</i>								
April 20	Ground bone as sold	20468	2·74	3·33	0·52	12·36	6·31	19·19	12·88
	As guaranteed		2·50	3·00				21·00	
	Standard sample (1514)...		2·53	3·19		12·79	6·72	19·51	12·79
" 20	Pacific Guano Fertilizer as sold.	20469	2·16	2·62	6·12	3·46	1·77	11·35	9·58
	As guaranteed		2·06	2·50	5·00	3·00	2·00	10·00	8·00
	Standard sample		2·10	2·55	6·52	2·43	2·36	11·32	8·96
	<i>District of P.E. Island.</i>								
" 29	Swift Lowell Animal Brand as sold.	24411	2·13	2·58	5·64	2·86	1·32	9·82	8·50
	As guaranteed			3·00				10·00	9·00
	Standard sample (1545)...		2·28	2·79	8·15	2·57	1·75	12·47	10·72
" 29	Bowkers Potato and Veg. Phosphate as sold.	24412	1·90	2·31	7·85	2·45	1·61	11·91	10·20

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Samples of Fertilizers as sold in 1904.

Potash.	Moisture.	Relative value per ton of 2,000 lbs	Manufacturer or Furnisher as given by Vendor.	Name and Address of Vendor.	No. of Sample.	Name and Observations of Analyst.
p. c.	p. c.	\$ cts.				
Undet.	11.82	20.29	Pidgeon Fertilizer Co., Windsor, N.S.	M. Hebb, Bridgewater, N.S.	20446	Unadulterated; M. Bowman.
4.00	.....	.....		
4.05	14.10	21.23				
Undet.	8.98	22.80	Russia Cement Co., Gloucester, Mass.	S. C. Shaffner, Kentville, N.S.	20451	" "
2.50	.....	.....		
2.53	10.55	19.63				
Undet.	6.54	23.04	" ..	" ..	20452	" "
8.50	.....	.....		
8.19	6.00	24.04				
Undet.	11.92	22.39	" ..	" ..	20453	" "
5.00	.....	.....		
3.99	8.80	23.14				
Undet.	4.87	22.11	Bradley, Boston, Mass.	J. B. Chute, Berwick, N.S.	20457	" "
.....	5.80	24.99				
Undet.	14.44	19.72	" ..	" ..	20458	" "
3.00	.....	.....		
2.95	13.85	19.82				
.....	9.88	24.56	American Agricultural Chemical Co., Boston, Mass.	John N. Chute, Berwick.	20459	" "
.....	5.90	21.51				
Undet.	11.33	16.53	Bowker, Boston, Mass.	Wolfville Coal Co., Wolfville, N.S.	20460	Not registered "
Undet.	15.11	17.07	" ..	" ..	20461	" "
Undet.	4.94	17.03	Lowell Fertilizer Co. Lowell, Mass.	R. E. Harris, N.S. . .	20462	Unadulterated "
4.00	.....	.....		
5.04	10.90	17.17				
.....				
.....	7.60	22.67	Pacific Guano Co. Boston Mass.	E. M. Walker, Dartmouth, N.S.	20468	" "
Undetermined.	6.25	22.14				
Undet.	18.28	18.85	"	"	20469	" "
1.50	.....	.....		
1.83	13.15	18.58				
.....				
Undet.	10.12	20.02	Swift Lowell Co. Mass.	A. Horne & Co., Charlottetown.	24411	" "
4.60	.....	.....		
4.13	11.08	23.37				
Undet.	15.60	17.53	Bowker Fertilizer Co. Boston.	A. Pickard & Co., Charlottetown.	24412	Not registered

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Samples of Fertilizers as sold in 1904—*Continued.*

Potash.	Mois- ture.	Relative value per ton of 2,000 lbs.	Manufacturer or Furnisher as given by Vendor.	Name and Address of Vendor.	No. of Sample.	Name and Observations of Analyst.
p. c.	p. c.	\$ cts.				
Undet.	7.34	18.54	Nova Scotia Fertilizer Co., Halifax, N.B.	A. E. Mutch & Co., Charlottetown.	24413	Unadulterated ; M. Bowman.
4.00	.....	.....		
4.01	8.00	25.04				
.....	trace.	17.44	Wallace & Fraser, St. John, N.B....	K. T. Holman, Summerside, P.E.I.	24414	" "
.....	0.15	20.30				
Undet.	17.71	.....		Brace & McKay, Summerside.	24415	Not registered "
Undet.	25.62	15.75	Thomas Reid, Parish of Simonds, St. John Co., N.B.	Thomas Reid, Parish of Simonds, St. John Co., N.B.	23823	Unadulterated, M. Bowman.
2.28	27.46	18.07				
Undet.	12.38	16.27	E. Frank Co., New York, U.S.A.	S. B. Hunter, Harvey Station, York County, N.B.	23828	Not registered "
Undet.	13.62	18.38	Bradley Fertilizer Co., Boston, Mass., U.S.A.	Henry E. Hill & Co., King Street, St. Stephen, Charlotte Co., N.B.	23831	Unadulterated "
1.50	.....	.....		
1.75	13.45	19.09				
Undet.	10.52	16.70	The American Agricultural Chemical Co., New York, U.S.A.	J. F. Theriault, Grand Falls, Victoria Co., N.B.	23834	" "
8.00	.....	.....		
8.70	9.16	18.81				
Undet.	14.57	14.76	Bowker Fertilizer Co., Boston and New York, U.S.A.	A. R. Hallett, Grand Falls, Victoria Co., N.B.	23835	Not registered "
Undet.	11.16	17.45	The American Agricultural Chemical Co., New York, U.S.A.	Solomon Perley, Woodstock, Carleton Co., B.C.	23836	Unadulterated "
4.00	.....	.....		
4.53	8.75	20.13				
Undet.	13.06	17.71	Provincial Chemical Fertilizer Co., Ltd., St. John, N.B.	Sumner Co., Moncton, Westmoreland Co., N.B.	23853	Adulterated, being deficient in ammonia and phosphoric acid, M. Bowman.
1.50	.....	.....		
1.35	8.60	23.57				
Undet.	19.51	19.41	" ..	" ..	23854	Adulterated, being deficient in ammonia, M. Bowman.
6.50	.....	.....		
5.33	7.10	24.48				
Undet.	11.94	20.44	Swift Lowell Fertilizer Co., Boston, Mass., U.S.A.	Charles Elliot, Moncton, Westmoreland Co., N.B.	23855	Unadulterated "
4.00	.....	.....		
4.13	11.08	28.38				
1.90	11.08	15.35	Bowker Fertilizer Co., Boston.	John Leith, Rectory Hill, Megantic ...	24601	Dr. J. T. Donald, not registered.
2.27	10.54	14.37	" ..	" ..	24602	" "
1.86	15.58	16.06	" ..	E. Hebert, Tingwick, Athabaska Co.	24603	" "
4.45	14.87	17.68	" ..	J. McMurray, Windsor Mills, P.Q.	24604	" "

TABLE II.—Results of the Examination of 96 Samples

Date of Collection.	Name of Sample or Brand.	No. of Sample.	RESULT OF ANALYSIS.						
			Nitrogen.		Phosphoric Acid.				
			Total, in all states.	Total stated as Ammonia.	Soluble in Water.	Citric Soluble.	In-soluble.	Total.	Available.
1904.	District of Quebec—Con.		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April	7 Bowker's Potato Fertilizer (6 per cent) as sold.	24605	1·15	1·40	4·51	2·91	2·07	9·49	7·42
"	7 Superphosphate with Potash, as sold.....	24606	0·17	0·21	7·67	3·06	2·80	13·13	10·73
"	7 Bone Phosphate, as sold...	24607	1·19	1·44	4·40	3·15	2·56	10·11	7·55
"	7 Square Brand, Bone and Potash, as sold.....	24608	1·54	1·87	4·84	2·39	2·35	9·58	7·23
"	7 Bone Phosphate, as sold...	24609	1·08	1·31	6·58	1·93	1·57	10·08	8·51
April	7 Superphosphate with Potash.	24610	0·21	0·25	7·60	2·33	2·70	12·63	9·93
"	8 Victor Fertilizer as sold..	24611	3·01	3·65	2·68	1·33	4·68	8·69	4·01
	As guaranteed.....			2·00					7·00
	Standard Sample (1508)..		1·96	2·38	4·15	2·89	2·36	9·40	7·04
"	8 Bowkers Vermont Fertilizer as sold.	24612	1·75	2·13	6·65	2·70	2·03	11·38	9·35
"	15 Victor complete Fertilizer as sold.	24613	2·48	3·01	2·81	0·81	5·20	8·82	3·62
	As guaranteed.....			2·00					7·00
	Standard Sample.....		1·96	2·38	4·15	2·89	2·36	9·40	7·04
"	16 Celery and Early Vegetable Manure as sold.	24614	2·94	3·57	5·72	4·16	4·40	14·28	9·88
	As guaranteed.....			6·00				9·00	
	Standard Sample (1552)..		5·29	6·42	4·99	3·52	3·83	12·34	8·51
"	16 Sure Growth Manure as sold.	24615	2·41	2·93	6·44	3·35	5·33	15·12	9·70
	As guaranteed.....			3·50				8·00	
	Standard Sample (1550)..		2·94	3·57	5·75	3·53	6·39	15·67	9·28
"	18 Phosphate Fertilizer as sold	24617	0·07	0·08	9·39	3·83	4·78	18·00	13·22
	As guaranteed.....							15·00	
	Standard Sample (1553)..				9·59	4·29	4·03	17·91	13·88
"	18 Reliance Fertilizer as sold.	24616	2·10	2·55	3·25	0·68	4·74	8·67	3·93
	As guaranteed.....			2·60					6·00
	Standard Sample (1506)..		1·68	2·04	6·84	1·35	4·60	12·79	8·19
Montreal District.									
"	7. Tankage Fertilizer as sold.	25125	7·70	9·35	0·73	8·45	2·04	11·22	9·18
	As guaranteed.....		6·23	7·56				13·31	
	Standard sample (1500)..		6·78	8·22		10·88	2·39	13·27	10·88
"	7. Tankage Fertilizer as guaranteed.	25126	8·82	10·71	0·45	6·41	2·23	9·09	6·86
"	7. Standard Fertilizer as sold.	25127	2·97	3·61	7·83	1·34	3·27	12·44	9·17
	As guaranteed.....			2·50				11·00	9·00
	Standard sample (1536)..		2·52	3·06	7·16	1·15	3·65	11·96	8·31
"	7. Bone and Potash as sold...	25128	2·66	3·23	6·39	3·28	4·79	14·46	9·67
	As guaranteed.....			2·00				9·00	
	Standard sample (1551)..		2·24	2·72	6·07	3·21	5·11	14·39	9·28
"	7. Celery and Early Vegetable as sold.	25129	2·94	3·57	6·49	3·42	5·03	14·94	9·91
	As guaranteed.....			6·00				9·00	
	Standard sample (1552)..		5·29	6·42	4·99	3·52	3·83	12·34	8·51

SESSIONAL PAPER No. 14

of Fertilizers as sold in 1904—*Continued.*

Potash.	Moisture.	Relative value per ton of 2,000 lbs.	Manufacturer or Furnisher as given by Vendor.	Name and Address of Vendor.	No. of Sample.	Name and Observations of Analyst.
p. c.	p. c.	\$ cts.				
5.37	12.52	17 85	Bowker Fertilizer Co., Boston.	D. Watson, Oak Hill Road, Kingsbury..	24605	Dr. J. T. Donald ; not registered.
2.34	13.03	16 29	" ..	" ..	24606	" "
2.15	13.68	14 84	" ..	" ..	24607	" "
2.18	15.32	15 40	" ..	" ..	24608	" "
2.08	17.66	15 46	" ..	N. Darby, 1st Road of Racine, Ely, P.Q.	24609	" "
2.37	13.85	15 51	" ..	N. Darby, 1st Road Racine, Ely.	24610	" "
3.56	10.76	17 62	The Nichols Chemical Co., Capleton.	O. C. Selby, Dunham, Missisquoi.	24611	Dr. J. T. Donald ; above guarantee in ammonia and potash, but deficient in available phosphoric acid.
3.00	.....	.....		
4.49	9.75	18 65				
4.26	14.92	20 57	Bowker Boston.	N. Maynard, Dunham	24612	Dr. J. T. Donald ; not registered.
4.05	11.82	16 51	Nichols Chemical Co., Capleton, Que.	S. Vessot, & Co., Joliette, P. Q.	24613	Dr. J. T. Donald ; deficient in available phosphoric and above guarantee in ammonia and potash.
3.00	.....	.....		
4.49	9.75	18 61				
4.47	17.01	25 08	W. A. Freeman, Hamilton, Ont.	Eug. Julien, St. Malo de Quebec.	24614	Dr. J. T. Donald ; below guarantee in ammonia and potash but far above in phosphoric acid.
6.00	.....	.....		
7.64	8.80	32 76				
1.88	16.14	21 22	" ..	" ..	24615	Dr. J. J. Donald ; below guarantee in potash but far above guarantee in phosphoric acid.
3.00	.....	.....		
3.07	11.75	23 55				
0.01	9.22	17 20	" ..	" ..	24617	Dr. J. T. Donald ; above guarantee.
.....	6.65	19 36				
1.99	10.59	13 60	Nichols Chemical Co., Capleton, Que.	P. T. Legaré, Québec	24616	Dr. J. T. Donald ; below guarantee in available phosphoric acid.
2.00	.....	.....		
3.76	10.15	19.36				
0.19	10.11	30 99	Vendors.	Laing Packing and Prov. Co., Mill St., Montreal.	25125	Dr. J. T. Donald ; above guarantee in ammonia, but below guarantee in phosphoric acid.
.....	11.24	28 95				
0.32	9.56	31 51	Vendors.	Montreal Stock Yards Co., Mill St., Montreal.	25126	Dr. J. T. Donald ; not registered.
2.44	13.43	22 13	Standard Chem. Co., Smith's Falls, Ont.	Brodie & Harvie, Bleury St., Montreal.	25127	Dr. J. T. Donald ; above guarantee.
2.00	.....	.....		
2.08	8.50	19 67				
3.12	14.52	22 87	W. A. Freeman & Co., Hamilton, Ont.	Wm. Ewing & Co., McGill St., Montreal.	25128	Dr. J. T. Donald ; above guarantee in ammonia and phosphoric acid ; below guarantee in potash.
6.00	.....	.....		
6.95	9.70	25 45				
2.47	17.21	23.27	" ..	" ..	25129	Dr. J. T. Donald ; above guarantee in phosphoric acid ; below guarantee in ammonia and potash.
6.00	.....	.....		
7.64	8.80	32 76				

TABLE II.—Results of the Examination of 96

Date of Collection.	Name of Sample or Brand.	No. of Sample.	RESULT OF ANALYSIS.						
			Nitrogen.		Phosphoric Acid.				
			Total in all States.	Total stated as Ammono- nia.	Soluble in Water.	Citric Soluble.	In- soluble.	Total.	Avail- able.
1904.	<i>Montreal District—Con.</i>		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April 7	Potato Manure as sold	25130	2.59	3.14	5.79	3.91	4.26	13.96	9.70
	As guaranteed			3.00				8.00	
	Standard sample (1554)		2.64	3.21	6.23	2.08	5.28	13.59	8.31
" 7	Sure Growth as sold	25131	3.01	3.65	5.17	4.36	3.51	13.04	9.53
	As guaranteed			3.50				8.00	
	Standard sample (1550)		2.94	3.57	5.75	3.53	6.39	15.67	9.28
May 11	Special Fertilizer as sold . .	25136	3.11	3.88	8.04	0.15	3.08	11.27	8.19
	As guaranteed			3.50				10.00	8.00
	Standard sample (1535)		3.15	3.82	7.35	0.78	2.75	10.88	8.13
" 10	Corn Phosphate as sold	25137	1.40	1.70	6.43	1.88	1.14	9.45	8.31
" 10	Vermont Phosphate as sold . .	25138	1.96	2.38	6.93	1.05	1.68	9.66	7.98
" 10	Victor Fertilizer as sold . . .	25139	0.98	1.19	4.78	0.96	4.43	10.17	5.74
	As guaranteed			2.00					7.00
	Standard sample (1508)		1.96	2.38	4.15	2.89	2.36	9.40	7.04
April 20	Fertilizer No. 1, as sold . . .	25132	1.85	2.25	7.64	0.99	3.43	12.06	8.63
	As guaranteed			2.00				11.00	9.00
	Standard sample (1538)		1.78	2.16	6.40	1.08	4.48	11.96	7.48
" 20	Star Fertilizer, as sold	25133	1.85	2.25	3.91	0.22	4.73	8.86	
	As guaranteed			2.00				6.00	5.00
	Standard sample (1537)		1.82	2.21	4.15	0.58	1.67	6.40	4.73
" 20	Superphosphate of Lime, as sold.	25134	0.21	0.25	8.26	2.20	4.04	14.50	
	As guaranteed							16.00	14.00
	Standard sample (1534)		0.14	0.17	10.04	1.99	4.60	16.63	12.03
" 20	Bradley's Eclipse, as sold . .	25135	1.40	1.70	6.41	2.12	2.06	10.59	8.53
	As guaranteed		1.03	1.25	6.00	2.00	2.00	10.00	8.00
	Standard sample (1517)		1.26	1.53	6.52	2.57	2.55	11.64	9.09
	<i>Kingston District.</i>								
" 26	"Victor," as sold	25140	1.74	2.12	3.81	1.27	4.72	9.80	5.08
	As guaranteed			2.00					7.00
	Standard sample (1508)		1.96	2.38	4.15	2.89	2.36	9.40	7.04
" 26	Corn Special, as sold	25141	1.95	2.37	4.46	1.23	4.34	10.03	5.69
" 26	No. 1 Fertilizer, as sold . . .	25142	1.19	1.45	7.41	1.91	4.08	13.40	9.32
	As guaranteed			2.00				11.00	9.00
	Standard sample (1538)		1.78	2.16	6.40	1.08	4.48	11.96	7.48
" 26	Royal Canadian, as sold . . .	25143	2.76	3.36	6.26	2.25	4.26	12.77	8.53
	As guaranteed			4.00					9.00
	Standard sample (1507)		2.80	3.40	7.16	1.48	3.96	12.60	8.64
" 26	Corn Special, as sold	25144	2.03	2.47	3.16	1.39	4.34	8.89	4.55
April 28	New Method, as sold	25145	1.17	1.42	5.65	1.50	2.81	9.96	7.15
	As guaranteed		1.03	1.25	6.00	2.00	2.00	10.00	8.00
	Standard sample (1520)		1.08	1.31	7.84	2.24	2.39	12.47	10.08
" 28	B. D. Seafowl Guano, as sold.	25146	1.52	1.85	4.29	4.88	3.07	12.24	9.17
	As guaranteed		2.06	2.50	6.00	2.00	1.00	9.00	8.00
	Standard sample (1573)		2.10	2.55	6.85	1.01	3.33	11.19	7.86
" 28	Lawn Fertilizer, as sold . . .	25147	1.36	1.66	8.36	1.45	2.27	12.08	9.81

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Samples of Fertilizers as sold in 1904—*Continued.*

Potash.	Moisture.	Relative value per ton of 2,000 lbs	Manufacturer or Furnisher as given by Vendor.	Name and Address of Vendor.	No. of Sample.	Name and Observations of Analyst.
p. c.	p. c.	\$ cts.				
3.42	17.69	22 83	W. A. Freeman & Co., Hamilton, Ont.	Wm. Ewing & Co., McGill St., Montreal.	25130	Dr. J. T. Donald; according to guarantee.
5.00	.....	.....		
5.79	10.20	24 26				
2.19	15.92	22 15	" ..	" ..	25131	Dr. J. T. Donald; according to guaranteed value.
3.00	.....	.....		
3.07	11.75	23 55				
6.86	11.38	26 00	Standard Chemical Fertilizer Co., Smith's Falls, Ont.	Brodie & Harvey, Bleury St., Montreal.	25136	Dr. J. T. Donald; as guaranteed.
6.00	.....	.....		
7.00	8.55	26 03	Bowker Fertilizer Co.	J. McCause, Hemmingford, Que.	25137	Dr. J. T. Donald; not registered.
2.27	20.09	16 13				
4.08	14.61	19 33	" ..	" ..	25138	" ..
3.77	17.04	14 59	Nichols Chemical Co.	Keddy & Kenny, Hemmingford, Que.	25139	Dr. J. T. Donald; deficient in available phosphoric acid.
3.00	.....	.....		
4.49	9.75	18 65				
1.59	16.04	17 73	Standard Chemical Fertilizer Co'y., Smith Falls, Ont.	Greeley Bros. & Thompson, Sutton, P.Q.	25132	Dr. J. T. Donald; above guarantee.
1.25	.....	.....		
1.64	9.40	16 54	" " ..	" " ..	25133	Dr. J. T. Donald; according to guarantee.
1.80	8.17	13 02				
2.00	.....	.....		
1.64	3.85	12 56				
0.29	12.17	14 38	" " ..	" " ..	25134	Dr. J. T. Donald; below guarantee.
.....				
.....	10.75	15 96				
2.29	16.23	16 56	Am. Agricultural Chemical Co. (Bradley).	J. W. Murphy, Sutton, P.Q.	25135	Dr. J. T. Donald; according to guarantee.
2.00	.....	.....		
2.27	10.65	17 05				
.....				
3.18	13.73	15 22	Nichols Chemical Co., Capelton, P.Q.	N. Willard & Co., Prescott, Ont.	25140	Dr. W. H. Ellis; unadulterated.
3.00	.....	.....		
4.49	9.75	18 65				
3.80	13.77	17 06	" " ..	" " ..	25141	Dr. W. H. Ellis; not registered.
1.47	13.70	16 84	Standard Chemical and Fertilizer Co.	Arthur Templeton, Oxford Mill, Ont.	25142	Dr. W. H. Ellis; unadulterated.
1.25	.....	.....		
1.64	9.40	16 54				
3.88	11.35	22 49	Nichols Chemical Co.	" " ..	25143	Dr. W. H. Ellis; unadulterated.
5.00	.....	.....		
6.68	9.40	25 68				
2.50	13.74	14 50	" " ..	H. Brown & Son, Brockville, Ont.	25144	Dr. W. H. Ellis; not registered.
2.16	9.70	14 58	American Agricultural Chemical Co. from stock of fall, 1903.	H. Brown & Sons, Brockville, Ont.	25145	D. W. H. Ellis, Unadulterated.
2.00	.....	.....		
4.51	9.52	20 10				
1.34	1.10	16 78	" " ..	" " ..	25146	" "
1.50	.....	.....		
1.52	9.80	17 37				
2.47	17.90	18 42	W. A. Freeman Co., Hamilton.	Hay, Flour and Seed Co., Brockville.	25147	" not registered.

TABLE II.—Results of the Examination of 96

Date of Collection.	Name of Sample or Brand.	No. of Sample.	RESULT OF ANALYSIS.						
			Nitrogen.		Phosphoric Acid.				
			Total in all states.	Total stated as Am- monia.	Soluble in Water.	Citric Soluble.	In- soluble.	Total.	Avail- able.
1904.	<i>Toronto District.</i>		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
April 13	Complete manure, as sold..	25148	3 64	4 42	4 82	4 32	2 39	11 53	9 14
	As guaranteed								
	Standard sample (1519)..								
" 13	Potato Fertilizer, as sold..	25149	3 01	3 66	5 81	2 51	1 85	10 17	8 32
	As guaranteed		2 06	2 50	5 00	3 00	2 00	10 00	8 00
	Standard sample (1519)..		2 10	2 55	6 20	2 89	2 23	11 32	9 09
" 13	B. D. Seafowl Guano, as sold.	25150	2 25	2 73	5 74	2 90	2 15	10 79	8 64
	As guaranteed		2 06	2 50	6 00	2 00	1 00	9 00	8 00
	Standard sample (1573)..		2 10	2 55	6 85	1 01	3 33	11 19	7 86
" 13	Sure Growth, as Manure sold.	25151	2 76	3 36	5 36	3 04	5 76	14 16	8 40
	As guaranteed			3 50				8 00	
	Standard sample (1550)..		2 94	3 57	5 75	3 53	6 39	15 67	9 28
" 13	Potato Manure, as sold....	25152	2 39	2 91	5 75	3 11	5 67	14 53	8 86
	As guaranteed			3 00				8 00	
	Standard sample (1554)..		2 64	3 21	6 23	2 08	5 28	13 59	8 31
" 14	Seafowl Guano, as sold....	25153	2 39	2 91	5 50	2 85	1 89	10 24	8 35
	As guaranteed ..		2 06	2 50	6 00	2 00	1 00	9 00	8 00
	Standard sample (1573)..		2 10	2 55	6 85	1 01	3 33	11 19	7 86
" 14	Complete Manure, as sold.	25154	2 92	3 55	5 25	1 56	2 84	9 65	6 81
	As guaranteed		3 29	4 00	6 00	2 00	1 00	9 00	8 00
	Standard sample (1574)..		3 36	4 08	6 09	2 74	3 00	11 83	8 83
" 14	New Method Fertilizer, as sold.	25155	2 07	2 52	5 79	2 77	1 90	10 46	8 56
	As guaranteed		0 82	1 00	6 00	2 00	1 00	9 00	8 00
	Standard sample (1572)..		0 91	1 10	6 85	0 69	3 65	11 19	7 54
" 15	Celery and Vegetable Ma- nure, as sold.	25156	2 85	3 47	6 00	2 98	4 36	13 34	8 98
	As guaranteed ..			6 00				9 00	
	Standard sample (1552)..		5 29	6 42	4 99	3 52	3 83	12 34	8 51
" 15	Tankage, A Brand, as sold.	25157	11 47	13 92	0 18	2 44	0 98	3 60	2 62
	As guaranteed		9 13	11 08				5 86	
	Standard sample (1501)..		9 60	11 66		4 64	1 43	6 67	4 64
" 15	Bone Meal, as sold....	25158	3 23	3 93		15 98	9 66	25 64	15 98
	As guaranteed			3 00				23 00	
	Standard sample (1557)..		2 43	4 16		15 51	9 75	25 26	15 51
" 15	Potato Manure, as sold....	25159	2 85	3 47	5 60	3 04	5 91	14 55	8 64
	As guaranteed			3 00				8 00	
	Standard sample (1554)..		2 64	3 21	6 23	2 08	5 28	13 59	8 31
	<i>London District.</i>								
" 5	Fertilizer.	22207	4 12	5 00	4 15	2 73	4 03	10 91	
" 5	Agricultural Fertilizer	22208	3 40	4 13	4 02	3 12	4 10	11 24	
" 6	Thomas Phosphate, as sold.	22210				14 20	3 70	17 90	
	As guaranteed ..							18 00	
	Standard sample (1583)..					16 64	2 87	19 51	16 64
" 6	Bradley Fertilizer, as sold.	22215	3 08	3 74		14 73	7 01	21 74	

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Samples of Fertilizers as sold in 1904—*Continued.*

Potash.	Moisture.	Relative value per ton of 2,000 lbs.	Manufacturer or Furnisher as given by Vendor.	Name and Address of Vendor.	No. of Sample.	Name and Observations of Analyst.
p. c.	p. c.	\$ cts.				
7.58	11.22	28.66	American Agricultural Company.	Tetterington Bros., St. Catharines, Ont.	25148	Dr. W. H. Ellis; not registered
2.92	13.35	21.16	" "	" "	25149	" unadulterated.
3.00						
2.95	13.85	19.82				
1.95	12.80	18.60	" "	" "	25150	" "
1.50						
1.52	9.80	17.37				
2.67	17.45	21.46	W. A. Freeman Co., Hamilton, Ont.	R. R. Gage, G. T. R. Depot, St. Catharines, Ont.	25151	" "
3.00						
3.07	11.75	23.55				
2.80	16.06	21.17	" "	" "	25152	" below guarantee in potash.
5.60						
5.79	10.20	24.26				
1.86	13.42	18.45	Bradley Fertilizer Co.	R. Cooper, Welland, Ont.	25153	" unadulterated.
1.50						
1.52	9.80	17.37				
6.66	6.82	23.44	" "	" "	25154	" "
7.00						
7.33	8.75	27.72				
6.27	10.86	22.82	" "	" "	25155	" "
2.00						
3.34	11.30	15.92				
4.35	16.91	23.74	W. A. Freeman Co., Hamilton, Ont.	M. Taylor, Barrie, Ont.	25156	Dr. W. H. Ellis, adulterated being under guarantee in ammonia and potash.
6.00						
7.64	8.80	32.76				
0.00	6.13	30.70	Harris Abbatoir Co.	W. Rennie, Jarvis St., Toronto.	25157	Dr. W. H. Ellis, unadulterated.
	5.84	28.56				
	5.20	28.21	W. A. Freeman Co., Hamilton, Ont.	J. A. Simmers, King St., East Toronto.	25158	" "
	5.96	28.56				
3.13	16.32	22.52	" "	" "	25159	" "
5.00						
5.79	10.20	24.25				
6.66	6.53	26.88	" "	George J. Thorp, Seed Merchant, Guelph.	22207	Prof. E. B. Kenrick, insufficiently described.
1.90	7.40	20.31	V. Evans & Co., Seed Merchant, Hamilton.	" "	22208	" "
	0.44	18.21	Canadian Agt., J. Thomas, Phosphate	Isiah Holman, Miller, Berlin.	22210	Prof. E. B. Kenrick, genuine.
		20.30				
	5.63	25.67	Bradley Co., Rochester and Boston.	W. R. Marshall, Seed Merchant, Stratford.	22215	" insufficiently described.

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TABLE II.—Results of the Examination of 96

Date of collection.	Name of Sample. or Brand.	No. of Sample.	RESULT OF ANALYSIS.						
			Nitrogen.		Phosphoric Acid.				
			Total in all States.	Total stated as Ammono- nia.	Soluble in Water.	Citric Soluble.	In- soluble.	Total.	Avail- able.
1904.	<i>District of London—Cod.</i>		p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.
"	8 Bone Meal, as sold.....	22218	1·54	1·87	.....	16·83	10·72	27·55	.....
	As guaranteed.....			1·50	.....			25·00	.....
	Standard sample (1596)...		1·40	1·70	.....	7·36	15·03	22·39	7·36
"	8 Ground Bone Fertilizer....	22220	1·38	1·68	.....	17·33	12·02	29·35	.....
	As guaranteed.....			1·50	.....			25·00	.....
	Standard sample (1596)...		1·40	1·70	.....	7·36	15·03	22·39	7·36
"	11 Blood Meal Fertilizer.....	22225	11·84	14·38	.....				.....
April	12 Potato Fertilizer	22228	2·11	2·56	4·95	3·33	2·42	10·70	.....
	As guaranteed			2·50	5·00	3·00	2·00	10·00	.....
	Standard sample (1519)...		2·10	2·55	6·20	2·89	2·23	11·32	9·09
"	12 Ingersoll Fertilizer, as sold	22229	6·76	8·21	.....	12·07	4·21	16·28	.....
	As guaranteed			9·00	.....	5·50	6·80	12·30	.....
	Standard sample (1549)...		7·00	8·50	Trace.	9·31	0·60	9·91	9·31
"	12 Fertilizer.....	22230	5·09	6·18	.....	4·53	2·40	6·93	.....
	<i>British Columbia District.</i>								
"	15 Fertilizer A, as sold. ..	24937	3·99	4·70	9·80	0·10	0·10	10·00	.....
	As guaranteed.....		4·00	4·86	.....			10·00	.....
	Standard sample (1585)...		3·78	4·59	11·51	1·15	Trace.	12·66	12·66
"	13 Fertilizer B, as sold.	24938	2·92	3·55	9·20	0·30	0·10	9·60	.....
	As guaranteed.....		3·50	4·25	.....			9·00	.....
	Standard sample (1586)...		3·57	4·33	10·74	0·77	Trace.	11·51	11·51
"	13 Fertilizer C, as sold.....	24939	0·58	0·71	12·40	0·50	0·10	13·00	.....
	As guaranteed.....							12·50	.....
	Standard sample (1587)...		Trace.		13·30	1·60	Trace.	14·90	14·90
"	13 Superphosphate, as sold...	24340	0·70	0·84	15·50	0·00	0·10	15·60	.....
	As guaranteed.....							16·00	.....
	Standard sample (1588)...				17·59	0·19	Trace.	17·78	17·78
"	13 Sulphate of Potash	24941							
	As guaranteed.....								
	Standard sample (1591)...								
"	20 Muriate of Potash, as sold.	24942							
	As guaranteed								
	Standard sample (1592)...								
"	20 Nitrate of Soda, as sold....	24954	15·50	18·80					
	As guaranteed.....		16·00	19·43					
	Standard sample (1589)...		15·26	18·52					
"	20 Nitrate of Soda, as sold....	24943	15·90	19·30					

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Samples of Fertilizers as sold in 1904—*Concluded.*

Potash.	Mois- ture.	Relative value per ton of 2,600 lbs.	Manufacturer or furnisher as given by vendor.	Name and Address of Vendor.	No. of sample.	Name and Observations of Analyst.
p. c.	p. c.					
.....	3.57	25 41	Michigan Carbon Works, Detroit.	Darch & Hunter, Seed Merchants, London.	22218	Prof. E. B. Kenrick, genuine.
.....	3.15	15 95				
.....	3.91	25 97	Michigan Carbon Co., Detroit.	Percome & Donaldson, Seed Merchants, Strathroy.	22220	" "
.....	3.15	15 95				
.....	7.45	28 42	W. A. Freeman, Hamilton, Blood Meal Fertilizer.	Patrick Brothers, Seed, Flower and Feed Merchants, Woodstock.	22225	Prof. E. B. Kenrick ; insufficiently described.
3.17	11.42	19 12	Bradley Fertilizer Co., Buffalo and New York.	Robertson & McKay, Hardware Merchants, Ingersoll.	22228	Prof. E. B. Kenrick ; genuine.
3.00	13.85	19 82				
2.95	6.65	30 75	Ingersoll Packing Co., Ingersoll.	Ingersoll Packing Co., Ingersoll.	22229	" "
.....	12.50	27 22				
.....	3.94	18.93	London Soap Co., London.	London Soap Co., London.	22230	Prof. E. B. Kenrick ; insufficiently described.
8.80	17.20	31 51	Victoria Chemical Co., Victoria.	Victoria Chemical Co., Victoria.	24937	Dr. C. J. Fagan ; genuine.
7.00	.....	.....		
7.04	11.80	32 28				
12.80	14.00	32 43	" ..	" ..	24938	" "
11.00	.....	.....		
10.75	12.00	34 28				
12.70	13.70	30 29	" ..	" ..	24939	" "
11.00	.....	.....		
10.75	11.95	29 00				
.....	17.70	20 45	" ..	" ..	24940	" "
.....				
.....	11.20	21 30				
50.00	.....	52 50	Bogardus & Co., Seattle, U.S.	M. J. Henry, Vancouver.	24941	" "
50.00	.....	.....		
47.16	2.30	49 51				
50.80	.....	53.34	" ..	" ..	24942	" "
50.00	.....	.....		
46.64	5.45	49 30				
.....	2.10	40 30	Victoria Chemical Co., Victoria, B.C.	J. Brown & Sons, Vancouver.	24954	" "
.....	3.00	39 67				
.....	1.50	40 34	Bogardus & Co., Seattle, U.S.	M. J. Henry, Vancouver, B.C.	24943	" "

MEMORANDA ON MANURES.

Since this publication is intended for circulation among our farmers, it has been thought advisable to take advantage of its issue by reprinting some of the notes which have appeared in former bulletins, and adding a few additional particulars from works which have recently appeared, regarding the application of natural manures and artificial fertilizers.

It is about fifty years since Stoeckhardt, at that time professor in the agricultural school of Tharandt, Saxony, said that a farmer who bought guano, bonemeal, or other artificial fertilizers, and at the same time neglected to make proper use of the dung of the cattle on his own farm, must be regarded as an agricultural spendthrift. Every intelligent farmer in Canada will in these modern days agree with the old German professor, and maintain that the treasury of the farm is the dungstead, and that leaks and emanations from it of valuable fertilizing constituents must lead to financial embarrassment and possibly ruin.

This statement may be positively made without in the slightest degree detracting from the merits of artificial fertilizers, for when properly selected and applied, their value becomes abundantly evident. The question as to whether their use is remunerative has been frequently discussed, and depends to a large extent on the care employed in their selection. Supposing that the intelligent farmer has considered composition, cost, &c., to the best of his ability, made his selection and applied the fertilizer, he may still be in doubt as regards the result unless he takes steps to make a manure trial with it. As regards the best way of doing this, Hellriegel, in a publication, dated 1897, has related his experience. He recognizes how difficult it is for practical agriculturists, fully occupied with their regular work, and engaged in meeting all the difficulties caused by workmen, weather and market rates, to carry out regularly planned manure experiments. He therefore describes a method, which experience in his estimation had justified, and recommends it for the purpose of ascertaining whether any application of lime, marl, dung or fertilizers had really produced the improvement which from the point of view of cost had been expected. This plan is to pass over, at one or several places, properly selected, a few square rods of the field without applying the dung or fertilizer. In this way unmanured plots, which do not require to be measured with great exactitude, but merely paced, and do not need to be harvested separately, are left in the manured field, by means of which any improvement in the latter may be remarked and valued.

This plan exacts that it should be possible to see a distinct difference between the unmanured plots and the manured field, not only as regards the height and density of the resulting crop, but also in reference to the fullness of the ears and the development of the grains. In the event of such a distinct difference being invisible the manure is justly discredited as unfit for its intended purpose. It would seem advisable to recommend this plan to farmers who use fertilizers, because some of them may manure the whole field, fail to see any improvement on account of being unable to make comparisons, and perhaps condemn the fertilizer unjustly. The simplicity of the plan above described, and its applicability everywhere and every year would appear to commend it to the practical agriculturist. At the same time it is necessary to remark that there are instances on record of fertilizers having been applied and remaining utterly without effect owing to some defect in the soil. Such defects have often been cured by a previous application of marl or lime, which not only produced good effects themselves, but improved also the action of the fertilizers afterwards applied.

THE CARE OF NITROGEN.

This element is the most valuable of fertilizing constituents, and one which is exceedingly liable to loss.

In many of the fertilizers described in this and former reports their cost is very much increased by the admixture of nitrogenous constituents. This cost farmers might save by properly caring for the stock of nitrogen on their farms, and this stock might even be increased by cultivating those crops which have the power of appropriating the nitrogen of the atmosphere. Nevertheless the fertilizer manufacturers still seem to be under the necessity of supplying this element in considerable quantity in their goods, and of charging for it. In the case of the mixed fertilizers, this extra charge varies from \$8 to \$14 per ton, which the farmer must pay if he purchases, and which he can readily save in his own stables or produce upon his own farm.

Among the standard samples described in the present report for 1904 there are some whose guarantee in ammonia is placed at 1.50 p.c. and even at 1.00. Less than 1.50 p.c. of this ingredient is too small a quantity where its application is required, and where not needed it is useless to apply it. It is, as a rule, cheaper to purchase fertilizers containing large percentages of the fertilizing ingredients and apply a lesser quantity per acre.

Nearly the whole of the nitrogen in the fodder fed to farm stock is to be found in the excreta of the animals, and one-half of it is contained in the urine. It is further well known that 95 per cent of the potash contained in the food of cattle and sheep may be recovered by carefully saving the liquid manure only. It has, however, been ascertained that stable-yard manure experiences considerable loss of its fertilizing constituents, but more especially of nitrogen, when left to itself in the dung heap. According to the experiments of Wolff, this loss amounts to 55 per cent of the nitrogen contained in fresh manure from horned cattle. The later experiments of Heiden and Holdefleiss place it at 23.4 per cent. These results were obtained when ordinary reasonable care is taken of the manure, but give no data for estimating the loss which occurs when, as is very frequently the case in Canada, the manure is treated with the grossest neglect. It is safe to assume that, generally, 50 per cent of the nitrogen contained in the barn-yard manure of this country returns unutilized to the atmosphere, or is otherwise lost by careless treatment. Supposing that an average quantity of 36,000 pounds is produced in fresh condition annually by each animal, and that it contains 0.4 per cent of nitrogen it follows that a loss of 72 pounds of nitrogen, worth \$8.64, takes place for each head of cattle. This loss can be prevented by daily strewing the stables with two pounds of ground plaster for each animal, which at once prevents any smell of ammonia from arising in the stable. The quantity prescribed means 700 lbs. or a cost of about \$2.50 annually for each 1,000 lbs live weight, but by adopting this plan, the farmer would to a great extent be relieved from the necessity of purchasing the nitrogen of artificial fertilizers.

In a pamphlet published by Vieweg, 1859, entitled *Ein Pfund Stickstoff kaùt man einen Groschen*, which may be freely translated 'A pound of nitrogen for a penny,' Dr. Meyer-Altenberg maintained that ground gypsum is the very best preservative of barn-yard manure when applied in the stable, because it secures 'certainty and completeness of effect, ease of execution, and the lowest possible cost.' He further described the effect of its application on the domain of Beberbeck in Hesse, and other impoverished farms, showing that it is possible to bring such into a fertile condition without the purchase of manure or fertilizers or feeding stuffs, excepting a little straw for bedding and oats for the horses.

TREATMENT OF STABLE-YARD MANURE.

Dr. Meyer-Altenberg, in the little work above mentioned, takes care to point out, that the use of gypsum, without subsequent careful treatment of the dungheaps, does

not give the desired effect, and he dwells on the importance of having the manure thoroughly trodden down, and made as compact as possible. This is also shown in Dr. J. Koenig's prize essay, 'How can the farmer preserve and increase the stock of nitrogen on his property?' (Berlin, 1887.) In a special chapter of this work the author discusses 'The evolution of free nitrogen during the fermentation and storage of stable manure, describes the experiments which were made from 1860 to 1885 regarding its treatment, and gives, finally, the results of the discussion from which the following sentences may be translated with advantage :—

1. In the decomposition of nitrogenous substances of every nature a loss, more or less considerable, of free nitrogen takes place.

2. This loss is the greater the more the atmosphere has access to the decomposing mass.

3. Too much moisture is just as hurtful as too little. Stable manure requires such a degree of humidity as permits its components to lie close to each other.

4. The addition of substances which fix ammonia (such as gypsum, kainite and kieserite) prevent or reduce the loss of nitrogen. *These substances are, however, of little or no value if care is not taken at the same time to prevent as much as possible the access of air.*

12. In storing stable manure in dungsteads the latter must be watertight and roofed in, and the treading down of their contents by the farm animals is to be recommended.

In a recent bulletin (No. 63) of the Pennsylvania State College Agricultural Experiment station (1903) some important experiments on steer-feeding are described which confirm some of the foregoing results. The following quotations are of interest :—'The trampled manure suffered little loss of fertilizing constituents, though less than two-fifths of the dry matter of food and litter was recovered in the manure.' 'The untrampled manure suffered more extensive losses of organic matter and nitrogen than the trampled manure, owing chiefly to the more complete exclusion of air in the latter case.'

One thing in connection with this question is perfectly certain and that is that the use of gypsum, or ordinary ground land plaster, prevents any loss of nitrogen in the stable, and while the manure is being forwarded to the dungheap. Further if the work from which the foregoing quotations have been made be carefully studied, and also the experiments and writings of Holdefleiss, Vogel and others, it appears to be quite certain that the use of the same article, or the gypsum produced in the manufacture of 'acid-phosphate,' completely prevents the loss of ammonia from the liquid part of the manure, and also from the organic nitrogen of the solids, provided the whole has, previous to fermentation, been made thoroughly compact, and atmospheric air almost completely excluded. Where it is found impossible to attend to the latter precautions, the safest way will probably be found to lie in avoiding fermentation altogether, by conveying the fresh manure, after treatment with gypsum, on the field to be manured and bringing it under the soil as rapidly as possible. The latter practice has been proved to be most advantageous by the experiments which have been carried on for some time past, at the Central Experimental Farm by Director Saunders. (See Reports for 1898.)

Not only has the addition of substances which have the faculty of fixing ammonia been recommended for stable manure, but its improvement to a greater extent has been proposed by the addition of fertilizers. The following quotation is taken from Bulletin No. 45 (for March, 1897) of the Massachusetts Agricultural College, and was written by Dr. C. A. Goessmann, Chemist for that institution :—

'The practice of adding to the manurial refuse materials of the farm as stable manure, vegetable compost, &c., such single commercial manurial substances as will enrich them in the direction desirable for any particular crop to be raised, does not yet receive that degree of general attention which it deserves.' (The italics are in the original.) 'An addition of potash in the form of muriate or sulphate of potash, or of phosphoric acid in the form of fine ground South Carolina or Florida soft phosphate, &c., will in many

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instances not only improve their general fitness as complete manure, but quite frequently permit a material reduction in the amount of barn-yard manure ordinarily considered sufficient to secure satisfactory results.'

'Average composition of seventy-five samples of barn-yard manure :—

	Per cent.	Lbs. per ton.
Moisture.....	67·00	1,340·0
Nitrogen.....	0·52	10·4
Potassium oxide.....	0·56	11·2
Phosphoric acid.....	0·39	7·8

'The average barn-yard manure contains, it will be noticed from the above statement, a larger percentage of nitrogen, as compared with its potash and phosphoric acid than is generally considered economical. An addition of from thirty to forty pounds of muriate of potash, and of one hundred pounds of fine ground natural phosphate (soft Florida or South Carolina floats) per ton of barn-yard manure would greatly increase its value as an efficient and economical general fertilizer.'

These are no doubt most excellent suggestions, and there is no reason why these substances should not be introduced into the stable manure in the same manner as in the case of the ground plaster above mentioned. Plain superphosphate and kainite might also be used, some of the constituents of which would be useful in fixing the ammonia, as soon as formed from the organic nitrogen. Should this suggestion be found to have practical value, there is no doubt that our fertilizer manufacturers would be found able to supply our farmers, at a moderate cost, with a mixture of ground plaster, superphosphate and kainite, in such proportions as experience might show to be most advantageous. No better application can be made of the wood ashes produced in the farmer's household than by mixing them with the barn-yard manure, and most excellent results are known to have followed this practice.

ACQUISITION OF NITROGEN.

Not only can the farmer save almost the whole of the nitrogen contained in the fodder fed to his cattle, but he can actually increase the stock of it stored away in his fields, agricultural products and manure heaps, by a judicious course of crop rotation. For more than a century agricultural chemists have discussed the question as to whether free, atmospheric nitrogen can be assimilated by plants, but it may now be regarded as perfectly settled in the affirmative, if regard is had only to the plants of the order leguminosae, such as beans, pease, lentils, vetches, clovers, alfalfa, serradella, &c. Even the great English agriculturists, Sir J. B. Lawes and Sir Henry Gilbert, who had previously been of an opposite opinion, have now admitted that this appropriation of nitrogen has been completely proved. This acknowledgment was made by Sir Henry Gilbert, at a great meeting of agricultural chemists held at Halle, in Germany, in September, 1891. Thus, modern research has confirmed not only modern agricultural practice, but also the experience of antiquity, for Prof. W. Strecker has pointed out a passage in Pliny which says: 'Lupines require so little manure that they, in fact, replace it; vetches make the land more fertile. Corn should be sown where previously lupines or vetches have stood, because they enrich the land.'

It is not, however, to be supposed that this utilization of atmospheric nitrogen by leguminous plants can take place upon very poor soils or upon those destitute of the inorganic constituents which they require. The latter must in such cases be supplied in the shape of potash with some phosphoric acid, as was done with great success by Schultz, of Lupitz, a practical agriculturist in North Germany. In fact, had it not been for his investigations, the controversy above referred to might have continued without results up to the present hour.

Professor Kœnig, of Muenster, gives the following summary of Schultz's experience :—

'Schultz acquired the farm Lupitz in the year 1855; its soil consisted of a poor, cold diluvial sand; the profit in working it was very small. Lupines yielded, indeed,

as a fodder tolerable results, but when used as green manuring for rye and oats, no return was obtained from them. The application of artificial manures produced good crops, but they did not pay; burnt lime showed itself to be too heating. The use of manure was more favourable, especially when fertilizers containing phosphoric acid were used at the same time. But at the best the total result was not satisfactory.

‘Shortly after Schultz acquired Lupitz, the great discovery of potash salts was made, and about 1860 they began to be produced from the mines of Stassfurth. Schultz made up his mind to try them as manure and he obtained the most surprising results. After lupines had shown themselves to be useless as forerunners of grain, they were excluded from the rotation and grown on a separate field without any manuring and alternating with sheep pasture. But the harvest on these became worse and worse until the field in question became quite lupine “sick.” Schultz made his first trial on this field, manuring it with 300 pounds kainite per morgen (1 Prussian morgen = 0·631 acre); the sickness was at once cured, and for twenty-five years afterwards Schultz grew lupines on this ground without interruption, always with the application of 300 pounds kainite. Schultz obtained similar good results on the ground which had received the marl, by the application of potash salts. This ground had indeed yielded well with lupines for two years after the application of the marl, but in the third year they sickened here too. When, however, 300 pounds kainite were applied here and ploughed in, the ground was cured, although an application of phosphates had not produced the desired results.

‘The favourable influence which the manuring with kainite or potash salts had exerted on lupines induced Schultz to try them on grain, in conjunction with phosphates. But in this case he obtained contradictory results, according to the nature of the crops which preceded the grain. For instance while grain sowed after lupines and manured with potash and phosphates yield very good and remunerative harvests, these were not to be obtained if grain was grown after grain or after potatoes. This behaviour of these crops was explained by Schultz in this way: that lupines or deep-rooted plants leave in the soil after harvest a residue of root, in which a considerable amount of nitrogen has accumulated, an amount sufficient to supply the wants of the following grain crops; that, on the other hand, the application of potash and phosphates, to grain, after a preceding grain crop, is without effect, for the reason that the latter has consumed the stock of nitrogen. Grain crops always reduce this stock; never increase it. Schultz has given the name of “nitrogen collectors” to the lupines and similar plants, while grains are called “nitrogen consumers.” His system of rotation is therefore the following:—Sow first nitrogen collectors (lupines, pease, beans, vetches, clover, lucerne, serradella, &c.), or, as they have been called, renovating crops, and give them 300 pounds kainite per morgen, with perhaps an addition of 20 pounds phosphoric acid. After harvesting the nitrogen collectors, sow a nitrogen consumer, raising a grain or exhausting crop, giving it also 300 pounds kainite and 20 pounds phosphoric acid. The grain crop is perfectly successful, because the first crop left behind it nitrogen enough to supply the wants of the grain. In this way the keeping of stock, which is expensive on a poor sandy soil, can be reduced and the purchase of nitrogenous fertilizers dispensed with, because the nitrogen collectors are able to stock the soil with that valuable element.’

The foregoing description is taken from Professor König’s ‘Stickstoff Vorrath,’ published in 1887 (Paul Parey, Berlin). It was in 1884, nearly thirty years after the purchase of his sandy farm, that Schultz, of Lupitz, published the results of his experience, although they did not contain anything very new and although they only confirmed experiences still older than his own. But his case was surprising and his explanation of the cause of his successful farming challenged the attention of scientific agriculturists. The consequence has been the issue of many pamphlets on the subject, and an activity in the region of agricultural experimenting which is not yet ended. Atwater, Wagner, Heiden, Hellriegel and many others have participated in these investigations, and Professor Wood, of the Storrs Agricultural School in Connecticut, has given the following general conclusions as the result of the work:—

1. ‘Pease, alfalfa, serradella, lupine, clover in all probability, and apparently leguminous plants in general, are able to acquire large quantities of nitrogen from the air during their period of growth.

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2. 'There is scarcely room to doubt that the free nitrogen of the air is thus acquired by plants.

3. 'That there is a connection between root tubercles and this acquisition of nitrogen is clearly demonstrated. What this connection is, what are the relations of micro-organisms to the root tubercles and the acquisition of nitrogen, and in general how the nitrogen is obtained are questions still to be solved.

4. 'The cereals with which the experiments have been completed have not manifested this power of acquiring nitrogen, nor do they have such tubercles as are found on the roots of legumes.

5. 'In the experiments here reported, the addition of soil infusions did not seem necessary for the production of root tubercles. A plausible supposition is that the micro-organisms or their spores were floating in the air and were deposited in the pots in which the plants grew.

6. 'As a rule the greater the abundance of root tubercles in these experiments, the larger and more vigorous were the plants and the greater was the gain of nitrogen from the air.

7. 'In a number of these experiments, as in similar ones previously reported, there was a loss of nitrogen instead of gain. The loss occurred where there were no root tubercles; it was especially large with oat plants, and largest where they had the most nitrogen at their disposal in the form of nitrates. As the gain of nitrogen by the legumes helps explain why they act as renovating crops, the loss in the case of the oats suggests a possible reason why they should appear to be an exhausting crop.

'Practical inferences:—The ability of legumes to gather nitrogen from the air helps to explain the usefulness of clover, alfalfa, pease, beans, vetches and cow pease as renovating crops, and enforces the importance of these crops to restore fertility to exhausted soils. The judicious use of mineral fertilizers (containing phosphoric acid, potash and lime) will enable the farmer to grow crops of legumes which, after being fed to his stock, will, with proper care to collect and preserve all manure, both liquid and solid, enable him to return a complete fertilizer in the shape of a barn-yard manure to his land. A further advantage of growing these crops is that the nitrogenous material, protein, which they contain in such great abundance, is especially valuable for fodder.'

From the foregoing it seems that, in the present condition of our knowledge, the conclusion may be drawn that the atmosphere stands ready to furnish the farmer, gratis, with all the organic constituents which his crops require, provided always that he, on his part, will exercise a sufficient amount of skill and intelligence in appropriating and retaining on his farm the fertilizing materials, and especially the nitrogen. If he does this, all that is necessary for him to provide, in order to replace the losses which his farm sustains from the sale of stock or produce, are the inorganic or mineral constituents of these, and especially the phosphoric acid and potash. There is much in all this to remind one of Sprengel and Liebig's teaching of fifty years ago, according to which a plant cannot thrive if its soil does not contain all the substances which are to be found in its ash.

UTILIZATION OF SEWAGE.

The losses in fertilizing material which are sustained, as above mentioned, on account of the neglect or unscientific treatment of barn-yard manure, are very trifling when compared with those which the community suffers in the almost total loss of the nitrogen, phosphoric acid and potash contained in human excreta. The utilization of such always becomes a subject for discussion when the question is raised as to how a cheaper class of manures than the artificial fertilizers can be obtained for use in agriculture.

Where the water carriage system of removing sewage and excrement has been introduced, nothing is to be hoped for in the recovery of their fertilizing constituents. Even in cases where, at large expense, establishments have been erected for the treatment of sewage by precipitation or similar methods, the products have been found to be

entirely destitute of agricultural value. The greater part of the fertilizing constituents of sewage are in such a soluble condition, and have been diluted with water to such an extent, as to render their recovery economically impossible. It has been attempted in the neighbourhood of many cities in England and on the continent of Europe to use the sewage for irrigation and as liquid manure, but this method of utilization has been found to be in the highest degree imperfect. At Berlin, it has been proved, that of the nitrogen contained in its sewage, at the very most only 13·8 per cent is found in the agricultural products of all the magnificent farms irrigated by it in the neighbourhood of the city. When the use of water for removing house refuse is excluded, and ordure and urine are removed as manure in their natural state, their utilization is possible, and is made a source of revenue in such towns as Stuttgart, Groningen, Greifswald, &c. But the systems of this class which are in use have all their disadvantages, as is proved by the tendency which municipal authorities constantly show to adopt the water carriage system. The greatest disadvantage under which these systems labour is the difficulty caused by the offensiveness to sight and smell of the material with which they have to deal. This has been entirely met by the use of moss litter as an absorbent, deodorizer, and disinfectant.

MOSS MANURE.

The first public mention of the usefulness of moss litter as a deodorizer and absorbent seems to have been made by Dr. Ludwig Happe, in Braunschweig, in December, 1880, since which time its application for the purpose has gradually increased until now, when the system has been introduced into several towns in Germany, and is also practised in Congleton, Cheshire, England. In Canada this method of deodorizing human refuse has been in use for years at Caledonia Springs. It, of course at once recalls the dry earth system regarding which great expectations were at one time entertained. The advantages of moss litter over dry earth for the purposes in question are, however, very decided. They consist in the perfect inoffensiveness of the moss litter product, in the fact that one part of moss litter will deodorize and dry at least six parts of mixed excreta, and in the greater agricultural value of the resulting manure. Dry earth (which is required in quantity at least equal to that of the excreta) is valueless from an agricultural point of view, but this is not the case with moss litter, which, as its analyses show, often contains as much nitrogen as ordinary barn-yard manure. Numerous analyses have been made of moss litter manure as produced in Germany, and its average contents from seven different towns may here be stated.

	p. cent.	lbs. per ton.		Value per ton.
Nitrogen.....	0·644	13·28	at 13c.	\$1 72
Phosphoric acid.	0·350	7·00	5	0 35
Potash	0·285	5·70	5¼	0 30
				<hr/>
Water.....	83·00			\$2 37

Numerous trials have been made on various crops with this manure, and very satisfactory results are always reported. In all cases it is stated to excel barn-yard manure even when the latter is used in much greater quantity.

In a paper read before the Royal Society of Canada, on May 27, 1902, Mr. T. Macfarlane describes a manner of applying the moss litter, by means of which the quantity used is much reduced, and the value of the resulting manure greatly increased.

Canada possesses in its bogs and swamps inexhaustible quantities of moss litter, which is frequently found in beds several feet in thickness lying above the peat. The

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following tests have been made in the Inland Revenue Laboratory of moss litter from various localities in the Dominion :—

	Moisture.	Ash.	Nitrogen.
	Per cent.	Per cent.	Per cent.
Moss litter, Berwick, N.S.....	14.40	1.16	1.26
Black muck, ".....	13.30	3.68	1.58
Moss from Great Village, N.S.....	63.44	3.46	0.63
Sphagnum moss from Shippegan, N.B.	12.45	1.55	0.55
Light coloured moss litter from Lincoln Parish, N.B... ..	11.55	1.40	1.79
Dark coloured sample from the foregoing locality.....	10.95	0.80	1.06
Moss litter from Musquash, N.B., upper layer.....	11.50	0.95	0.82
Moss litter from same locality, lower layer.....	12.50	0.90	0.72
Peat from St. Bridget, Province of Quebec.....	13.30	2.50	1.48
Peat from St. Hubert, Quebec	12.35	2.68	1.84
Light coloured moss litter from Caledonia Springs..	10.00	1.60	2.95
Dark coloured moss litter from same locality.....	11.60	2.70	2.28
Peat from the same locality.....	10.05	3.90	2.94
Surface moss from the Mer Bleu at Eastman's.....	10.85	2.80	0.71
Surface moss from the Mer Bleu at Baldwin's Farm.....	7.90	2.66	1.47
Surface moss from the Mer Bleu at Baldwin's Farm, 18 inches deep.....	27.90	1.72	1.64
Peat from Mer Bleu at McFadden's Farm, wide ditch, Navan.....	22.60	4.40	2.21
Peat from Mer Bleu, McFadden's Farm, narrow ditch, Navan.....	9.40	6.62	2.80
Peat from near Stratford, Ont.....	16.80	9.10	1.91
Hypnum moss from near Stratford, Ont.....	8.75	9.72	2.01
Moss litter from bog in Welland County, Ont.....	3.85	4.70	1.51
Peat lying underneath the foregoing.....	5.30	4.85	1.41
Peat from the same locality, lying 4½ feet below surface.....	3.25	41.25	1.52
Peat from Dodson's bog, near Beaverton, Ont.....	18.42	9.04	1.89

The manufacture of moss litter has been attempted at Musquash, in New Brunswick, and it has been produced in Welland county, Ontario. From the latter locality several bales of the moss litter were supplied for experimental purposes, and Dr. Laberge, of Montreal, undertook to superintend the carrying out of an experiment to determine its deodorizing and absorbent qualities. He reported that 100 lbs. of moss litter were sufficient for drying 800 lbs. of ordinary excreta from privy pits in Montreal, and rendering it entirely inoffensive. A sample of the product remained for days in his office without attracting notice and, indeed, it was quite devoid of odour. Its analysis gave the following results :—

	p.c.	Lbs. per ton.		Value per ton.
Nitrogen.....	1.31	26.2	at 13c.	\$3 41
Phosphoric acid.....	0.90	18.0	" 5	0 90
Potash.....	0.14	2.8	" 5¼	0 15
Water.....	65.47			\$4 46

The valuation of ordinary fresh barn-yard manure with 75 per cent of water is about \$2 per ton ; with 67 per cent water as in the case of the average given above by Dr. Goessmann, the value is nearly \$2.25. Therefore, much better results might be expected agriculturally from a ‘moss manure’ of the composition just described.

Moss litter might also be applied with great advantage in public urinals. When a sample of it was supersaturated with urine and artificially dried, and this process repeated several times, no offensive odours were developed and the product was found on analysis to contain 12.41 per cent of nitrogen, which is equal to a valuation of \$32.26 per ton.

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These facts are reported in order to show that Canada possesses in her waste lands abundance of material which might be used in our towns and villages for the production of a very valuable manure, with the simultaneous introduction of very many sanitary advantages. It is not to be expected that cities or towns which are advantageously situated for the water carriage system, or which have already adopted it, will make any changes, but there are many towns and villages in the Dominion where the application of the moss litter system would be very suitable, and the authorities of which, by selling the product or giving it gratis to the farmers of the neighbourhood, might confer a great benefit on agriculture.

APPENDIX L.

BULLETIN No. 98—WHEATEN FLOUR.

OTTAWA, July 22, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—During the months of January and February last, samples of wheaten flour were obtained in all the collection districts of the Dominion as required in your letter of January 14, 1904. These are described in the statement, Table I appended to this report from which it will be seen that the number of samples collected in the various districts was as follows :—

Halifax	8
Prince Edward Island	2
New Brunswick	6
Quebec	13
Montreal.....	12
Kingston.....	7
Toronto.....	8
London.....	7
Winnipeg . . .	4
Calgary	2
British Columbia ...	6
Total.....	75

The results of testing these samples are given in Table I which also contains all the information obtained by the food inspectors as regards the designations of the various brands, and the names of the manufacturers or furnishers. Many of the samples were simply sold as 'flour,' and it is quite possible that the manufacturers names as given by the vendors may not be accurate. Besides the descriptions of the 75 purchased samples there have also been introduced into the table the results of examining 7 standard samples of flour obtained from the Secretary of the Board of Trade, Montreal, as well as of 4 samples of their regular brands furnished by the Lake of the Woods Milling Co. These will be found useful for purposes of comparison, and perhaps afford a means of ascertaining whether any of the samples collected in the open market are of abnormal quality.

The characters possessed by the samples are detailed in the various columns of Table I and under the following numbers :—1. Total nitrogen ; 2. wheat proteids ; 3, 4 and 5. gluten ; 6, 7 and 8. degree of fineness as shown by bolting ; 9. acidity ; 10. Total ash ; 11, ratio of proteids to dry gluten. It will thus be seen that, besides being chemically examined, all the samples were subjected to some of the practical tests known to millers. Regarding the value of the results stated in Table I the following remarks may be made.

In no case of the purchased samples does the ash exceed 0.85 per cent, and the highest ash of the Montreal standard samples is 0.82 per cent. This demonstrates that there is no such thing practiced in Canada as the addition of inorganic substances to wheaten flour, and disproves most effectually the absurd rumour occasionally heard that very white and very finely ground gypsum is sometimes used for adulterating flour.

No indication has been found of the admixture in these samples of flour from any other or lower priced grain. Such an addition would in the case of maize flour be economically possible, but would result in lowering the quantity of gluten yielded by the sample. All those samples in which the percentage of dry gluten was less than 10 or in which the ratio of dry gluten to proteids was less than 1·2 to 1 have however been examined under the microscope without the discovery of any foreign starch. The number of samples so examined amounts to 37 and it was thought quite unnecessary to examine the others. It is therefore safe to conclude that no suspicion of adulteration by foreign grain attaches to any sample of Canadian flour.

The fineness of the various samples is indicated in columns 6, 7 and 8, which show the results of the bolting test. The quantity remaining on bolting cloths Nos. 10 and 12 indicates the coarser particles present which no doubt, when the flour is made into dough, require a somewhat longer time to take up the necessary quantity of water. It may here be mentioned that no attempt has been made to determine the degree of whiteness of the various samples. The differences are so extremely slight that Lovibonds Tintometer was found useless for the purpose. The finest product in bolting is usually a shade lighter in colour than that collected between No. 10 and 12 bolting cloths, but it was not considered of sufficient importance to attempt to record this in the case of each sample.

It is generally supposed that the value of wheaten flour for breadmaking purposes depends on the quantity and elasticity of the gluten which it contains. As regards quantity it would appear that flours are on sale in Canada which give widely different percentages on being subjected to the gluten test. The columns 3, 4 and 5 give the results yielded by this process, which consists in making up 25 grammes of flour with as much water as is necessary to make a ball of stiff dough. This is then allowed to rest half an hour in order that the flour particles may be completely permeated by the water. The ball is then kneaded by the fingers over a fine hair sieve and under a stream of tepid water, until all the starch is removed and the water passes off perfectly clear, when the crude or wet gluten remains, brown coloured, soft and more or less elastic. The latter quality should be noted, although there is no precise means of expressing the degree of elasticity. After all excess of water has been squeezed out of the crude gluten it is made to assume the form of a thin round cake, and weighed in the moist condition. It is afterwards dried in the water bath at 98°C, and the loss of water calculated on the wet or crude gluten. The three results for each sample were thus obtained, which are recorded in Table I. With reference to the percentage of water in the crude gluten, it has been said that it is highest in the flours best adapted for breadmaking, and that the water in glutens from first class flours amounts to 70 p.c., while the medium grades yield glutens containing only 62 to 65 p.c.* These statements are not supported by the numbers given under columns 3, 4 and 5, because none of the crude glutens from the standard samples contain more than 64·6 p.c. water and none of the collected samples yield a gluten with more than 69·8 p.c. The percentages of dry gluten yielded by the Montreal standard samples range from 15·64 to 8·08 per cent. Among the collected samples are some whose dry gluten is beyond these limits. Although consisting essentially of the proteids of the flour, the quantity of dry gluten does not correspond to that of the proteids calculated from the nitrogen percentage given in column 2 of Table I., but is usually much higher. It contains, besides proteids, small quantities of fat, fibre and other substances.

As regards the quality of the various samples a wide variation is also fundamentally exhibited in the percentages of nitrogen given in column 1, which range from 2·23 down to 1·15 per cent. It will be seen that, in calculating the proteids in column 2 from the nitrogen, 5·7 has been substituted for the old factor 6·25. This has been done in deference to the investigations of Osborne & Voorhees, and the practice of Prof. Snyder. Instead of 16, the old percentage of nitrogen which all vegetable proteids and animal albumenoids were assumed to contain, glutenin and gliadin, the chief nitrogenous constituents of wheat, contain respectively 17·49 and 17·66 per cent. The correspond-

* Observations on flours. Balland ; Journal of the Society of Chemical Industry, 1895, p. 379.

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ing factors for converting the nitrogen into the proteids would be 5.72 and 5.66. In his recent paper on the determination of gliadin* Professor Snyder adopts 5.7 as the factor for the total proteids, which practice it will be convenient to follow in regard to all the different proteids of wheaten flour. From column 2 it will be seen that the wheat proteids contained in the purchased samples vary from 12.71 down to 6.56 per cent, which means that some flours contain twice as much as do others of these valuable flesh and blood forming substances. Among the Montreal standards the proteids range from 10.69 to 7.34 per cent, and it appears that, out of the 75 collected samples, 16 have percentages outside of these limits. Ten are above 10.69 per cent in wheat proteids and six are below 7.34. It will be seen later that some of these have been subjected to a closer chemical examination.

The names given to the Montreal standards must not be taken as affording any indication of the origin of the wheats which yielded the flours. These may come from the winter-grown grain of Ontario, or the hard varieties of Manitoba or may be from mixtures of both. Neither is there anything in the designations of the purchased samples to show from what variety of wheat they are derived. It appears that there is no such thing in these modern times as grinding the whole of any particular lot of grain into flour, shorts and bran. Much more frequently flour is obtained from a mixture of different varieties of wheat, and different grades of flour may be obtained from the one mixture. The art of milling has been revolutionized and its operations are difficult to follow.

It has already been mentioned and will be seen from Table I that the percentage of dry gluten is invariably higher than that of the wheat proteids. This is not surprising, for an average sample of dry gluten consisting of a number of cakes from different flours ground up together was found to contain only 12.40 per cent of nitrogen which corresponds to 70.68 per cent of wheat proteids, or what Jago has called "true gluten." If in the gluten test there were no loss of nitrogenous substances the ratio of proteids to dry gluten would therefore be about 1 : 1.43. This figure is actually reached in the case of "Strong Bakers'" among the Montreal standards and in two brands among the flours made by the Lake of the Woods Milling Co., as will be seen on consulting column 11 of Table I. Among the samples taken in the open market this ratio varies from 1 : 1.41 to 1 : 0.82, but it would be wrong to assume that the lower a flour is in the percentage of proteids, the lower will be the relative quantity of dry gluten which the flour yields. There are flours entered in the table in which the percentage of wheat proteids is about 8 and the proportion of these to dry gluten is 1 : 1.39. On the other hand there are samples with about 11 per cent true gluten in which the ratio in question is as 1 is to 1.12. This ratio would appear however to be of value for indicating the physical character of the gluten in a flour, independently altogether of its percentage. The following quotation from †Jago will help to explain this matter. 'The value of estimations of true gluten as a check on those of crude gluten has already been indicated, but they have also an additional importance. Suppose, for example, two flours each yield 35 per cent of wet gluten. One is hard, elastic and springy, while the other is soft and flabby, and causes the washing water to become 'lathery'. It will at once be said that the former is the higher quality gluten of the two, and quite correctly; but, further, the results would be entered that each yielded the same quantity of gluten. This latter deduction is not all the truth, for in the former case hardness of the gluten will have permitted most of the starch to be entirely eliminated with the least possible loss of real gluten constituents. In the second instance the gluten will have begun to wash away while yet there is a considerable quantity of starch remaining.' It would, therefore, seem reasonable to conclude that the higher the proportion of dry gluten to the wheat proteids or true gluten, the greater is the "strength" of the flour, the firmer the gluten and the less its liability to lose proteids in the washing.

Of late years some authorities have come to the conclusion that a determination of the gliadin in flour is one of much importance. As long ago as 1898, Dr. Emile

*Science and Art of Breadmaking, 1895, p. 514. †Journal of the American Chemical Society, xxvi, p. 26.

Fleurent† wrote thus on the subject:—‘The gluten of wheaten flour consists of a mixture of two principal products, the one glutenin, a pulverulent matter; the other gliadin, a viscous sticky flowing substance. It is according to the relative proportions in which these two substances enter into the constitution of different glutes that the latter owe their greater or lesser degree of elasticity and the irregular manner in which they behave during the process of fermentation and baking. A gluten very rich in glutenin is dry and short, it does not rise easily and gives after baking a compact mass; a gluten too rich in gliadin behaves well during fermentation because it is soft and yielding, but, in baking the gliadin dissolves before coagulating, the gaseous products escape, the dough spreads itself and collapses forming a scarcely porous mass and giving the appearance of badly raised bread.’ Allen* states that “so far as known, wheat is the only seed the flour of which yields a tough elastic gluten-mass on treatment with water. It is the gliadin which imparts to wheat-flour the property of forming a stiff, elastic dough, capable of retaining vesicles of gas, and thus producing a light and porous loaf.’ Not only from a scientific point of view has a determination of the gliadin in wheaten flour been thought desirable but practical millers in the United States have deemed the matter to be worthy of attention and have endeavoured to ascertain the percentage of this proteid in the wheat they purchase and the flours they manufacture. Reference has already been made to Prof. Snyder’s process for this purpose. On the other hand doubts have been expressed as to the utility of such a determination, and, in a very recent article on flour†, Hans Stein, a millowner in Silesia remarks that Fleurents method of separating gluten into its constituents had led to no comprehensible results. Nevertheless from the point of view of the ordinary miller and consumer it seems desirable to attempt the estimation of gliadin and to make closer analyses of wheaten flour for the purpose of ascertaining the essential differences in the qualities of the various flours found on the market, and the value of the names attached to the samples which are each year put forward as standards by the representatives of the grain trade.

It was found impossible to subject all the samples collected to this closer examination but a selection was made from among the samples described in Table I, and the results of their analysis are given in Table II, most of the work connected with which was done by Miss S. E. Wright. The headings in this table explain themselves for the most part, but it seems necessary to describe briefly the manner of operating, and explain how the results tabled under Alcohol Extract were obtained. In order thoroughly to expose the particles of flour to the action of the various solvents, it was distributed through crysolite fibre (Canadian asbestos) placed in so-called Macfarlane tubes which had previously been furnished with a filtering bed. The tube used has a total depth of 75 mm. of which 15 mm. are occupied by the tubulature at the bottom. The body of the tube is 60 mm. long with an outside diameter of 40 mm. A small piece of fine wire gauze is placed over the tubulature and upon this a small quantity of crysolite fibre. Over this a fine filtering bed is laid by pouring into the tube, placed over the water pump, a small quantity of pulp made of hornblendic asbestos, similar to that used for the Gooch crucible. The rest of the tube is filled up with crysolite fibre, through which the flour submitted to analysis is distributed. After drying and extracting with petrolic ether, the tubes are treated in the extraction apparatus with alcohol of 60 per cent by volume. In this as in the fat extraction, the solvent is boiled on a plate heated electrically, and thus all danger from the breaking of a flask and the inflammability of the solvents avoided. On boiling the 60 per cent alcohol in the lower flask it returns from the condenser of a strength varying from 80 to 85 per cent by volume and percolates the tubes. The extraction is completed in seven hours, but it has sometimes been found convenient to start it at night and allow it to continue till morning, unattended, which can be done without danger. Two tubes are extracted together each containing $2\frac{1}{2}$ grammes, and, by drying and weighing these, the loss sustained by the flour is ascertained. The extract from these 5 grammes is deprived of its alcohol,

* Organic Analysis IV, p 75. † Zeitschrift für Untersuchung der Nahrungs und genussmittel, 1904, p 730.

† Manuel d’Analyse Chimique, p 310.

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and then divided into equal parts, one of which is used for determining the nitrogen by the Kjeldahl method, and the other for the estimation of the sugars. The sum of these determinations subtracted from the loss sustained by the flour gives the amount of non-nitrogenous substances extracted by the alcohol. The gliadin in the alcohol extract is ascertained on multiplying its nitrogen by 5·7. On deducting the gliadin from the total proteids the quantity present is ascertained of glutenin and other proteids insoluble in alcohol. From the relative quantities of total proteids and gliadin the figures given in the last column are obtained. How far this percentage of gliadin in the total proteids has any practical value cannot at present be decided. Among some of the collected flours it is as low as 28 per cent, but it has to be remembered that some of these were selected for closer examination because of their abnormal characters in other respects.

It may be stated that the average sample of dried gluten referred to above was subjected to the same examination as the samples in Table II and gave the following results :—

	Per-centage.
Total nitrogen	12·40
“ proteids ($N \times 5\cdot7$)	70·68
Moisture	3·68
Fat	0·36
Alcohol extract, containing—	
Reducing sugar stated as dextrose	0·43
Sugar after inversion stated as sucrose	0·41
Gliadin (N of alcohol extract $\times 5\cdot7$)	5·52
Non-nitrogenous substances	7·92
Water extract	2·72
Glutenin and other proteids insoluble in alcohol	65·15
Total ash	2·72
Starch and fibre (by difference)	11·09
	100·00

These results were confirmed by an experiment made on crude or wet gluten. From this it appears that dry gluten contains on the average only 70·68 p.c. of proteids and that of these only 5·52 parts are soluble in alcohol. Since the proteids in wheat flour contain from 32 to 58 p.c. of gliadin or alcohol soluble proteid, it would appear that in the gluten test a considerable percentage must be carried away by the water. If the proteids in the dry gluten operated on had contained say 45 p.c. of gliadin then 31·95 p.c. of the gluten should have been extracted by alcohol; whereas the total alcohol extract is only 14·28 and of this only 5·52 is gliadin. It may, however, be the case, as has been maintained by other observers, that gluten as such does not preexist in flour, or that its constituents enter into a state of more intimate combination under the influence of water when the flour comes to be made into dough.

The present report is to be regarded as the first contribution from this laboratory on the analysis of flour. Unfortunately I am at present unable to say with certainty in what respects all the results now submitted coincide with or illustrate points in the miller's practical experience. I hope, however, that this report, if published, may attract the attention of practical men, and that I may hereafter have an opportunity of consulting with them and possibly of reaching more definite conclusions.

I have the honour to be, Sir, your obedient servant,

THOMAS MACFARLANE,
Chief Analyst.

4-5 EDWARD VII., A. 1905

INSPECTION OF WHEATEN FLOUR—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher as given by Vendor.
				Quantity.	Price.	
1903.	<i>Halifax District.</i>			Lbs.	Cts.	
Jan. 27	Splendid Brand. . .	20422	D. Wood, Windsor, N.S.	4½	15	Delong & Lamén, Boston, Mass.
" 27	.....	20424	Graham & Co., Windsor.	.....	.....	Flavelle Milling Co., London, Ont.
" 27	.....	20426	Murphy & De Mont, Windsor.	.....	.....	Wolverston Milling Co., Ont.
" 27	Sunbeam	20432	Brown & Graham, Halifax.	.....	.....	Not stated
" 27	.....	20434	R. T. Forristall, Halifax.	.....	14	Ratz Bros., Ont.
" 27	Golden Crown.....	20438	M. J. Hopgood " ..	.....	.....	Wood Bros., Ont.. ..
" 27	Halifax	20440	Burgess & Quinn " ..	.....	.....	Kent Milling Co., Ont...
" 27	Queen City	20442	H. W. Wentzell & Co., Halifax.	.....	.....	A. Campbell, Toronto Junction.
	<i>Prince Edward Island District.</i>					
" 26	Wheat Flour.... ..	24402	Bur & Goff, Charlottetown.	1½	5	Tilson & Co..... ..
" 27	"	24406	Brace & McKay, Summerside.	.....	4	Brock Milling Co..
	<i>New Brunswick District.</i>					
Jan. 23	Wheat Flour— 'Golden Star'.....	23807	W. F. Campbell, 16 Germain St., St. John.	3	10	Jas. Goldie, Waterloo, Ont.
" 23	'Royal Household'.	23808	J. F. Shaw, cor. Waterloo and Golding Sts., St. John.	1½	6	Ogilvie Milling Co., Montreal.
" 28	Family flour— 'White Satin'.....	23813	The (2) Barkers, Ltd., 287 Main St., Moncton.	1½	10	Jas. Cullen, Woodstock, Ont.
" 28	'Five Roses'..... (Pastry Flour)	23814	John O'Neil, Main St., Moncton, N.B.	1½	10	Lake of the Wood Milling Co., Keewatin.
Feb. 4	Home Trade.. . . . (Pastry Flour)	23818	Hughes & Maxwelle, King St., St. Stephen, N.B.	1½	10	Rolph Smith & Co., Toronto, Ont.
" 5	Harvest Moon.... . (Pastry Flour)	23821	John McKnight, Regent St., Fredericton.	.....	.....	A. F. Randolph & Sons, Fredericton.
	<i>Quebec District.</i>					
Jan. 25	Wheat Flour... ..	23651	Aug. Beausoleil, Terrebonne.	1½	5	H. P. Labelle, Montreal.
" 26	"	23653	J. J. Soumis, Joliette...	1½	5	The Alexander Brown Milling Co.
" 27	"	23659	Paquette Frères, Berthierville.	1½	6	Z. Boulanger, Berthierville.

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TABULATED STATEMENT, I.

RESULTS OF EXAMINATION.											No. of Sample.	Name of Analyst.
1 Total Nitrogen.	2 Wheat Proteids N x 5.7.	Gluten.			Bolting.			9 Acidity, stated as Lactic Acid.	10 Total Ash.	11 Ratio of Proteids to Dry Gluten.		
		3 Crude.	4 Dry.	5 Water in crude.	6 Coarser than No. 10.	7 Between 10 and 12.	8 Finer than 12.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
1.68	9.58	29.50	11.83	66.95	0.16	1.32	95.27	0.108	0.44	1:1.23	20422	J. G. A. Valin.
1.89	10.77	24.14	8.84	63.3	0.15	12.49	78.68	0.094	0.26	1:0.82	20424	" Wheat starch only; A. Lemoine.
1.40	7.98	23.11	7.86	65.98	0.20	6.50	87.01	0.101	0.68	1:0.98	20426	J. G. A. Valin; wheat starch only; A. Lemoine.
1.48	8.44	29.99	11.40	61.98	0.68	6.76	86.72	0.072	0.52	1:1.35	20432	J. G. A. Valin.
1.61	9.17	34.57	13.01	62.36	0.07	7.20	85.54	0.072	0.36	1:1.41	20434	"
1.47	8.38	23.31	8.34	64.22	0.08	12.85	80.08	0.108	0.40	1:0.99	20438	" wheat starch only; A. Lemoine.
1.54	8.78	28.29	9.85	65.01	0.27	6.26	84.52	0.115	0.48	1:1.12	20440	" "
1.54	8.78	28.93	11.08	64.17	0.17	9.89	80.92	0.130	0.84	1:1.26	20442	J. G. A. Valin.
1.47	8.37	25.68	8.40	67.29	0.16	0.27	97.32	0.101	0.11	1:1.01	24402	Miss E. Davidson; wheat starch only, A. Lemoine.
1.40	7.98	26.54	8.92	66.39	0.24	1.00	97.72	0.129	0.11	1:1.12	24406	" "
1.15	6.56	23.67	8.62	53.59	0.32	2.51	96.43	0.108	0.11	1:1.31	23807	" "
1.88	10.72	38.07	12.70	66.64	0.36	6.35	92.37	0.122	0.05	1:1.18	23808	Miss E. Davidson.
1.40	7.98	28.32	9.52	66.38	0.08	4.00	95.96	0.123	0.11	1:1.19	23813	" wheat starch only; A. Lemoine.
1.71	9.75	33.59	11.97	64.33	0.76	12.00	86.00	0.094	0.16	1:1.23	23814	Miss E. Davidson.
1.55	8.84	29.07	9.74	66.49	0.08	3.84	95.60	0.108	0.14	1:1.10	23818	" wheat starch only; A. Lemoine.
1.55	8.84	29.37	9.55	67.48	0.18	4.61	92.40	0.101	0.10	1:1.08	23821	" "
1.51	8.60	25.72	10.21	60.30	0.10	2.02	96.02	0.158	0.52	1:1.18	23651	J. G. A. Valin; wheat starch only; A. Lemoine.
1.15	6.56	19.56	6.60	66.25	0.04	1.04	98.54	0.108	0.02	1:1.00	23653	" "
1.43	8.15	27.45	9.90	63.93	0.04	14.40	84.96	0.194	0.08	1:1.21	23659	J. G. A. Valin.

INSPECTION OF WHEATEN FLOUR—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher as given by Vendor.
				Quantity.	Value.	
1904.	Quebec District—Con.			Lbs.	Cts.	
Jan. 27	Wheat Flour.....	23661	L. J. Giroux & Cie.....	1½	5	Z. Boulanger, Berthier, ville.
" 28	"	23663	Thos. Bournival, Trois Rivières.	1½	3	David Murphy, Montreal
" 29	"	23670	L. Gingras, 304 Richi-lieu, Quebec.	.....	9	Poitras & Paradis, Que..
" 29	"	23672	S. Hamel, 106 D'Aiguil-lon St., Que.	.. ....	5	J. B. Renaud et Cie., Quebec.
" 29	"	23675	Mrs. F. Coveny, 2 St. Patrick St., Que.	.....	5	D. Z. Drolet, Quebec....
" 29	Stockwell's Patent....	23677	H. G. Kell, 80 St. Augus-tin.	.....	.. .	.....
Feb. 4	"	23679	E. Lafontaine, Drum-mondville.	1½	4	Lake of the Woods Mill-ing Co., Montreal.
" 4	"	23683	Oscar Piché, Drummond-ville.	.....	5	E. Lafontaine, Drum-mondville.
" 5	"	23684	Demers & Lorange, Notre Dame of St. Hyacinthe	.....	4	S. Papillon, Notre Dame of St. Hyacinthe.
" 5	" ...	23685	Gustave Jeannotte, St. Joseph de St. Hya-cinthe.	3	13	Viau Frères, St. Hya-cinthe.
	Montreal District.					
Jan. 10	Wheat flour— 'Champion'.....	23184	A. Fournier, 1789 St. Catherine St.	2	6	.....
" 20	'Ocean Brand'.....	23185	C. E. Authier, 1758 St. Catherine St.	1½	6	.. .....
" 20	'Patent'.....	23186	A. Mercier, 498 Dorches-ter St.	.....	5	.....
" 20	'First Prize'.....	23187	L. G. Thounin, 487 La-gauchetierre St.	2	6	.....
" 21	.....	23188	M. F. Lafortune, 116 St. Maurice St.	1½	6	Laporte, Martin & Co..
" 21	'Champion'.....	23189	Pilons & Meilleur, 114 St. Maurice St.	.....	5	.....
" 21	.....	23190	A. Lamy, 2021 Notre Dame St.	.. . . .	.. .	Magor Bros. & Co.
" 21	.....	23191	Joseph Deneau, 53 Juror St.	.....	.....	Howe, McIntyre & Co ..
" 22	.....	23192	A. Massicotte & Co., 1472 St. Catherine St.	.....	6	C. Roy, Montreal. ...
" 22	Eagle Brand.	23193	T. Bergeron, 1522 St. Catherine St.	.....	.....	.....
" 22	'White Bread' Brand.	23194	C. Coderre, 1358 Notre Dame St.
" 22	'Bijou'.....	23195	G. St. Pierre, 1350 Notre Dame St.

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TABULATED STATEMENT, I—*Continued.*

RESULTS OF EXAMINATION.											Number of Sample.	Observations.
1 Total Nitrogen.	2 Wheat Proteids N × 5.7.	Gluten.			Bolting.			9 Acidity, stated as Lactic Acid.	10 Total Ash.	11 Ratio of Proteids to Dry Gluten.		
		3 Crude.	4 Dry.	5 Water in Crude.	6 Coarser than No. 10.	7 Between 10 and 12.	8 Finer than 12.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
1.61	9.17	27.28	11.27	59.43	0.04	1.28	98.57	0.100	0.30	1:1.22	23661	J. G. A. Valin.
1.41	8.04	24.64	8.87	64.00	0.02	3.10	94.13	0.130	0.10	1:1.10	23663	" wheat starch only ; A. Lemoine.
1.40	7.98	25.30	9.34	60.30	0.08	4.30	94.20	0.122	0.46	1:1.17	23670	" "
1.53	8.72	27.42	10.40	62.07	0.02	1.68	97.82	0.158	0.32	1:1.19	23672	" "
1.47	8.38	27.27	9.32	65.82	0.01	1.25	98.16	0.137	0.19	1:1.11	23675	" "
1.51	8.60	25.92	9.97	61.52	0.00	1.00	98.32	0.072	0.40	1:1.15	23677	" "
1.55	8.84	28.50	11.26	60.49	0.00	3.52	95.57	0.158	0.60	1:1.27	23679	J. G. A. Valin.
1.40	7.98	24.72	11.08	59.59	0.08	2.75	96.44	0.100	0.10	1:1.33	23683	"
2.07	11.80	31.48	12.83	59.24	0.46	13.68	85.72	0.120	0.12	1:1.08	23684	" wheat starch only ; A. Lemoine.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23685	This sample was not tested, being a self- raising flour.
1.316	7.50	28.08	9.98	.....	0.02	0.91	98.82	0.158	0.36	1:1.33	23184	Miss S. E. Wright.
1.365	7.78	29.45	10.85	.....	0.08	1.84	97.48	0.122	0.44	1:1.39	23185	"
1.351	7.70	25.20	8.61	.....	0.03	2.93	96.77	1.130	0.12	1:1.12	23186	" wheat starch only ; A. Lemoine.
1.386	7.90	26.77	10.05	.....	0.60	6.32	92.55	0.137	0.22	1:1.26	23187	Miss S. E. Wright.
1.40	7.98	23.56	7.84	66.7	0.12	2.95	undet.	0.101	0.40	1:0.98	23188	Miss E. Davidson ; wheat starch only ; A. Lemoine.
1.62	9.24	31.58	10.49	66.7	0.05	1.71	"	0.129	0.28	1:1.13	23189	" "
1.51	8.61	32.99	9.94	69.8	0.04	2.60	"	0.129	0.50	1:1.15	23190	" "
1.61	9.18	29.10	9.70	66.6	0.04	2.61	"	0.101	0.45	1:1.06	23191	" "
1.86	10.60	33.48	11.83	65.7	0.07	7.04	"	0.245	0.85	1:1.11	23192	" "
1.51	8.61	28.58	8.80	69.2	0.06	1.46	"	0.108	0.40	1:1.02	23193	" "
1.54	8.78	29.13	9.78	66.4	0.06	1.18	"	0.101	0.43	1:1.11	23194	" "
1.55	8.84	29.85	9.85	67.0	0.04	0.56	"	0.165	0.45	1:1.12	23195	" "

INSPECTION OF WHEATEN FLOUR—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher as given by Vendor.
				Quantity.	Price.	
1904.	<i>Kingston District.</i>			Lbs.	Cts.	
Jan. 28	Pastry flour.....	25008	Peter Glavey, 37 York St., Ottawa.	1½	6	.....
" 28	'Gem'.....	25009	H. O. Richer, 31 York St., Ottawa.	.....	5	.....
" 28	".....	25010	P. L. Foisy, 297 Dalhousie St., Ottawa.	....	6	McEvoy & Son.....
" 29	'C' Brand.....	25011	A. D. Adams, King St., Brockville.	.....	5	Jas. Cummings, Lyn, Ont.
" 29	'A' ".....	25012	Wm. Rhodes, King St., Brockville.	.....	4	" " ..
" 29	Hungarian.....	25013	T. Brown & Co., King St., Brockville.	.....	5	Ogilvie Milling Co....
" 29	Hunts Best.....	25014	" " ..	.....	....	Hunt Bros., London....
	<i>Toronto District.</i>					
Feb. 2	Elgin Brand.	25030	James Irvine, 552 Queen St. West, Toronto.	1½	5	John Campbell, St. Thomas.
" 2	Monarch	25031	" " ..	1½	5	Arch. Campbell, Toronto.
" 2	Jubilee	25032	J. Bond, 559 Queen St. West, Toronto.	1½	5	Citizen Milling Co.....
" 3	Eagle Brand.....	25033	A. Janatta & Co., 400 Queen St. W., Toronto.	1½	5	Fairless Milling Co.....
" 3	Golden Cream.....	25034	J. Summer, 306 Queen St. West, Toronto.	1½	5	.....
" 3	Gold Medal	25035	D. Sutherland, 295 King St. East, Hamilton.	1½	5	Lake & Bailey....
" 3	White Rose.....	25036	F. H. Blain, 87 John St., Hamilton.	1½	5	John Thompson.....
" 3	Gold Medal.....	25037	" " ..	1½	5	Lake & Bailey.....
	<i>London District.</i>					
Jan. 23	Crest.....	22186	A. G. Ault, Seaforth....	1	3	Seaforth Milling Co., Seaforth.
" 27	'Juliet'.....	22190	John Byers, Stratford, Ont.	1	3	Stratford Milling Co....
" 28	'Daily Bread'..	22192	Webber & Co., Berlin...	1	3	Shirk & Snider, Bridgeport, Ont.
" 28	'Maple Leaf'	22196	J. A. McCray, Guelph..	1	3	James Goldie, Guelph...
" 29	".....	22199	Armstrong Bros., Fergus.	1	3	Grand Valley Mills.....
Feb. 6	".....	22202	H. Levins, Seaforth.....	1	3	H. F. McAllister, Ethel, Ont.
" 6	Three Star.....	22205	T. J. Vidian, Goderich .	1	3	Goderich Milling Co....
	<i>Winnipeg District.</i>					
Feb. 9	Flour.	23924	Metcalf & Mitchell, Brandon.	1½	5	Ogilvie Milling Co.
" 10	".....	23928	M. R. Shurman, Virden.	Oak Lake Milling Co....

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TABULATED STATEMENT, I--*Continued.*

RESULTS OF EXAMINATION.											Number of Sample.	Observations.
1 Total Nitrogen.	2 Wheat Proteids N \times 5.7.	Gluten.			Bolting.			Acidity, stated as Lactic Acid.	Total Ash.	Ratio of Proteids to Dry Gluten.		
		3 Crude.	4 Dry.	5 Water in crude.	6 Coarser than No. 10.	7 Between 10 and 12.	8 Finer than 12.	9	10	11		
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
2.23	12.71	42.26	15.86	62.4	0.08	8.00	90.00	0.115	0.67	1:1.25	25008	Miss E. Davidson.
2.21	12.60	43.94	15.18	65.5	0.05	2.85	95.68	0.173	0.67	1:1.20	25009	"
1.75	9.98	34.15	13.08	61.43	0.01	7.32	92.74	0.201	0.54	1:1.31	25010	"
1.73	9.86	36.28	12.67	65.08	0.01	7.22	92.37	0.144	0.42	1:1.28	25011	"
1.43	9.15	31.07	10.29	66.88	0.28	5.28	94.36	0.122	0.42	1:1.26	25012	"
1.75	9.98	37.07	13.94	62.39	0.01	15.64	84.33	0.144	0.32	1:1.39	25013	"
1.63	9.29	33.75	12.79	62.10	0.02	20.44	79.60	0.165	0.52	1:1.37	25014	"
1.34	7.64	30.44	10.30	66.16	0.02	2.96	96.60	0.122	0.64	1:1.34	25030	Miss E. Davidson.
1.33	7.58	20.51	8.76	57.29	0.02	0.42	99.25	0.115	0.58	1:1.16	25031	" wheat starch only ; A. Lemoine.
1.40	7.98	29.13	9.96	65.81	0.05	16.64	82.60	0.115	0.48	1:1.25	25032	Miss E. Davidson.
1.26	7.18	22.25	7.38	66.83	0.00	0.75	98.93	0.130	0.64	1:1.03	25033	Alph. Lemoine ; no foreign starch.
1.33	7.58	21.24	7.38	65.24	0.02	1.70	97.84	0.100	0.38	1:0.97	25034	" "
1.40	7.98	22.94	7.88	65.60	0.00	1.46	98.18	0.129	0.50	1:0.98	25035	" "
1.19	6.78	20.06	8.44	57.93	0.00	0.44	99.14	0.115	0.48	1:1.24	25036	" "
1.33	7.58	27.47	9.00	67.23	0.00	2.03	97.90	0.108	0.48	1:1.19	25037	" "
1.49	8.49	29.18	9.19	68.50	0.00	0.88	98.89	0.108	0.44	1:1.08	22186	Alph. Lemoine ; wheat starch only.
1.44	8.20	28.74	9.33	71.46	0.00	0.82	98.89	0.100	0.48	1:1.37	22190	" "
1.47	8.37	31.12	10.36	66.70	0.00	1.00	98.87	0.108	0.42	1:1.24	22192	Alph. Lemoine ; wheat starch only.
1.55	8.86	27.22	9.99	63.29	0.04	5.04	94.56	0.115	0.44	1:1.13	22195	Miss E. Davidson ; wheat starch only.
1.67	9.50	33.29	11.82	64.49	0.01	3.28	96.80	0.130	0.50	1:1.24	22199	Miss E. Davidson.
1.57	8.94	31.71	11.39	64.08	0.02	0.68	99.00	0.108	0.42	1:1.17	22202	"
1.97	11.25	40.97	14.89	63.66	0.00	4.44	95.60	0.137	0.38	1:1.32	22205	"
2.02	11.49	42.88	14.81	65.54	0.00	10.16	89.82	0.122	0.42	1:1.29	23924	Miss E. Davidson.
1.93	11.01	34.44	12.34	64.16	0.01	3.58	96.12	0.101	0.36	1:1.12	23928	" wheat starch only ; A. Lemoine.

INSPECTION OF WHEATEN FLOUR—

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.		Name and Address of Manufacturer or Furnisher as given by Vendor.
				Quantity.	Price.	
1903.	Winnipeg District— Con.			Lbs.	Cts.	
Feb. 12	Flour.	23930	Matheson Bros., Winni- peg.	.....	.....	Ogilvie Milling Co...
" 12	"	23933	W. E. Innis, Winnipeg..	.....	.....	Lake of the Woods Mill- ing Co.
	Calgary District.					
Feb. 10	Wheat flour.....	21777	H. A. Thompson, Strath- cona, Alta	1½	5	Edmonton Milling Co., Edmonton.....
" 10	"	21780	Larue & Picard, Edmon- ton, Alta.....	1½	5	The Dowling Milling Co., Edmonton.....
	British Columbia Dis- trict.					
Feb. 2	Wheat flour.....	24921	W. Findlay, Vancouver.	4½	0 15	Hudson Bay Co., Man..
" 5	"	24930	H. A. Edgett & Co., Van- couver	4½	0 10	Ogilvie, Man.....
" 5	"	29431	Dominion Grocery Co., Vancouver.....	4½	0 25	D. McLean, Moosejaw Mills.....
" 8	"	24932	C. G. Turner, Vancouver	4½	0 15	Columbia Flouring Mills, Ltd., Enderby, B.C...
" 8	"	24933	J. F. May "	4½	0 15	Portland Flouring Mills, Portland, Oregon.....
" 8	"	24934	E. H. McMillan "	4½	0 25	Lake of the the Woods Milling Co., Keewatin
	Standard samples for the year 1903, ob- tained from Mont- real Board of Trade.					
	Strong baker's.....					
	Patent spring.....					
	Superfine					
	Fine.....					
	Extra.....					
	Straight roller.....					
	Patent winter.....					
	Samples from Lake of the Woods Milling Co.—					
	Medora ..					
	Strong bakers.....					
	Five Roses.....					
	Patent.....					

SESSIONAL PAPER No. 14

TABULATED STATEMENT I—*Conclude 1.*

RESULTS OF EXAMINATION.											No. of Sample.	Name of Analyst.
1 Total Nitrogen.	2 Wheat Proteids, N × 5.7.	Gluten.			Bolting.			9 Acidity, stated as Lactic Acid.	10 Total Ash.	11 Ratio of Proteids, to Dry Gluten.		
		3 Crude.	4 Dry.	5 Water in crude.	6 Coarser than No. 10.	7 Between 10 and 12.	8 Finer than 12.					
p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.	p. c.		
1.96	11.17	39.57	14.41	63.58	0.01	12.88	87.04	0.144	0.50	1:1.29	23930	Miss E. Davidson.
1.88	10.69	36.00	12.97	63.97	0.01	1.67	98.29	0.101	0.40	1:1.21	23933	"
1.652	9.41	39.31	13.27	66.24	0.01	6.73	92.91	0.216	0.68	1:1.41	21777	Miss E. Davidson.
1.630	9.29	29.85	10.52	64.74	0.14	2.12	96.60	0.151	0.48	1:1.13	21780	"
1.680	9.58	35.12	12.62	64.06	0.00	3.94	96.01	0.108	0.46	1:1.31	24921	"
1.960	11.17	44.79	15.70	64.94	0.08	9.70	90.20	0.144	0.48	1:1.40	24930	"
1.036	5.91	22.50	7.79	65.38	0.01	0.89	98.69	0.115	0.46	1:1.32	24931	"
1.740	9.92	39.86	13.32	66.58	0.02	0.36	99.27	0.122	0.42	1:1.34	24932	"
1.050	5.98	20.93	7.39	64.69	0.01	1.82	97.70	0.108	0.46	1:1.24	24933	"
1.666	9.50	32.96	11.88	63.95	0.01	7.76	91.58	0.101	0.32	1:1.25	24934	"
1.876	10.69	41.27	15.64	62.1	1.63	11.13	85.80	0.173	0.68	1:1.46		
1.841	10.49	37.29	13.20	64.6	1.76	14.81	82.94	.....	0.16	1:1.26		
1.834	10.45	32.26	12.02	62.7	0.28	1.73	96.22	.....	0.82	1:1.15		
1.792	10.21	31.93	12.52	60.6	4.08	15.62	80.20	.....	0.54	1:1.22		
1.687	9.62	34.90	12.92	62.9	0.08	5.48	93.01	.....	0.52	1:1.34		
1.386	7.90	24.90	8.86	60.4	0.04	4.07	95.21	.....	0.10	1:1.12		
1.288	7.34	22.32	8.08	63.7	0.08	5.31	93.58	.....	0.18	1:1.10		
2.149	12.24	43.83	16.71	61.8	0.03	5.27	94.56	0.245	0.30	1:1.36		
2.016	11.49	42.01	16.82	59.9	0.02	2.79	95.68	0.194	0.36	1:1.46		
1.827	10.41	36.91	13.64	63.0	0.03	10.56	89.28	0.137	0.16	1:1.31		
1.743	9.94	44.57	17.42	60.9	0.04	4.63	95.12	0.144	0.16	1:1.75		

TABLE II.—Results of the Analyses of Certain Samples of Wheaten Flour.

	No. of Sample.	Total Proteids N x 5.7.	Moisture.	Fat.	EXTRACTED BY ALCOHOL.				Extract by Water after Alcohol.	Glutenin and other Proteids insol. in Alcohol.	Total Ash.	Starch and Fibre by difference.	Percentage Gliadin in total Proteids.
					Reducing Sugar or Dextrose.	Sugar after inversion as Sucrose.	Non-Nitrogenous substances.	Gliadin.					
		p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
Standard Flours from Board of Trade, Montreal—													
Strong Bakers.....		10.69	8.64	0.76	0.08	0.85	3.58	5.65	0.48	5.04	0.68	74.24	52.85
Patent Spring.		10.49	8.00	1.90	0.12	1.80	2.16	5.84	1.75	4.65	0.16	73.61	55.67
Superfine.....		10.45	8.68	0.92	0.58	1.78	1.04	3.36	5.48	7.09	0.82	70.25	32.15
Fine.....		10.21	7.52	1.00	0.43	3.84	1.50	4.39	3.36	5.82	0.54	61.60	42.99
Extra.....		9.62	8.84	0.74	0.31	1.18	0.63	4.56	3.92	5.06	0.52	74.24	47.40
Straight Roller.....		7.90	8.88	0.30	0.66	0.11	1.98	4.50	2.32	4.38	0.10	76.77	56.96
Patent Winter.....		7.34	8.16	0.30	0.23	1.11	0.00	4.28	2.68	3.88	0.18	79.18	58.31
Samples from Lake of the Woods Milling Co., Montreal—													
Medora.....		12.24	10.20	0.80	0.12	1.99	2.56	5.52	0.92	6.72	0.30	70.87	50.09
Strong Bakers.....		11.49	8.64	0.86	0.04	1.68	2.79	5.65	0.32	5.84	0.36	73.82	49.17
Five Roses.....		10.41	12.20	1.94	0.08	0.77	4.60	4.96	0.40	5.45	0.16	69.44	47.64
Patent.....		11.17	10.40	0.54	0.29	1.13	2.28	5.58	3.32	5.59	0.16	70.71	49.42
Samples collected in the open market as shown in Table I—													
Graham & Co., Windsor, N.S..	20424	10.77	9.32	0.84	0.19	0.31	1.38	3.99	1.92	6.78	0.26	65.01	37.04
Murphy & Demont, ".....	20426	7.98	9.42	0.88	0.31	0.32	1.48	4.16	2.16	3.82	0.68	76.77	52.13
W. F. Campbell, St John, N.B.	23807	6.56	9.60	0.66	0.27	1.24	0.00	3.57	3.56	2.99	0.11	78.00	54.42
J. F. Shaw, ".....	23808	10.72	9.72	0.64	0.46	0.26	2.21	4.39	0.86	6.23	0.05	75.18	40.95
J. J. Soumis, Joliette, P.Q.....	23653	6.56	8.54	0.80	0.27	1.33	1.48	2.68	1.60	3.88	0.02	79.40	40.85
Demers & Lorange, St. Hyacinthe.....	23684	11.80	9.48	1.40	0.60	0.24	0.94	5.70	1.00	6.10	0.12	74.42	48.35
Peter Glavey, Ottawa.....	25008	12.71	9.96	0.60	0.46	0.08	1.50	5.24	2.68	7.47	0.67	71.34	41.23
H. O. Richer, ".....	25009	12.60	7.84	0.58	0.35	1.21	3.79	3.35	3.72	9.25	0.67	69.04	28.33
A Janatta & Co., Toronto.....	25033	7.18	10.92	0.64	0.41	1.87	0.00	3.16	3.84	4.02	0.64	74.50	44.01
F. H. Blain, Hamilton.....	25036	6.78	9.88	0.36	0.35	0.35	0.94	2.52	2.28	4.26	0.48	78.58	37.17
T. G. Vidian, Goderich.....	22205	11.25	11.08	0.14	0.31	0.74	2.98	4.63	4.16	6.62	0.38	68.96	41.16
Metcalfe & Mitchell, Brandon, Manitoba.....	23924	11.49	10.26	0.32	1.43	0.38	2.03	3.36	0.00	8.13	0.42	73.67	29.24
M. R. Shurman, Virden, Man..	23928	11.01	10.32	0.80	0.39	0.06	0.19	3.36	1.32	7.65	0.36	75.55	30.52

APPENDIX M.

BULLETIN No. 99—TEA.

OTTAWA, July 27, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I submit herewith a report by Mr. McGill concerning seventy-three samples of tea collected in April and May last, in accordance with your instructions of January 14, 1904. The report is accompanied by a tabulated statement showing the origin of the various samples as well as the result of the examinations.

I have the honour to be, sir,
Your obedient servant,

THOMAS MACFARLANE.
Chief Analyst.

LABORATORY OF THE INLAND REVENUE DEPARTMENT,
OTTAWA, May 23, 1904.

THOS. MACFARLANE, Esq., F.R.S.C.,
Chief Analyst.

SIR,—I beg to hand you herewith a report upon seventy-three samples of tea, including as follows :

Black teas.....	50 samples.
Green and Japan.....	23 “
	<hr/> 73 <hr/>

You will observe that two samples included in the Inspector's invoices have not come to hand. These are Nos. 20470 and 20471.

These samples, without exception, possess the botanical characters of the tea leaf; and the extractive is high enough to give proof that they have not undergone any exhaustion with water. The ash is normal, and they must therefore be recognized as genuine teas.

Except so far as the size of the leaf, its broken character, the presence of excess of stems and tea dust are concerned, I have done nothing to determine the quality or grade of the teas in question. The object of this examination has simply been to ascertain the specific genuineness of the samples as tea.

I have the honour to be, sir,
Your obedient servant,

A. MCGILL.

4-5 EDWARD VII., A. 1905

INSPECTION OF TEA—Tabulated Statement.

Date.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher as given by Vendor.	RESULT OF ANALYSIS.		Botanical Examination	Observations.	Number of Sample.
						Specific gravity of 10 p.c. extract.	Total Ash.			
1904.	<i>District of Nova Scotia.</i>			Lb. Cts.		p. c.	p. c.			
April 12	Tea, bulk.....	20445	J. W. Hebb, Bridgewater, N.S.	1 20	Bauld Bros., Halifax....	1·0115	5·58	Tealeaves, large, broken	Genuine....	20445
" 12	" Red Rose brand....	20447	H. C. Barnaby & Sons, Bridge-water.	1 30	T. H. Esterbrooke, St., John, N.B.	1·0107	5·66	Tea leaves, broken....	"	20447
" 15	" bulk.	20455	S. L. Cross, Kentville, N.S..	1 30	Baird & Peters, St. John, N.B.	1·0117	5·54	Tealeaves, much broken	"	20455
" 15	" Universal Blend....	20456	W. Smith, Kentville, N.S.	1 40	Daniels & Wise, London, Eng.	1·0122	5·32	Tea leaves, broken....	"	20456
" 15	" Jerusalem Blend....	20464	W. T. Stephens, Wolfville, N.S.	1 40	J. W. Gorham, Halifax, N.S.	1·0105	5·28	Tea leaves, large and many stems.	"	20464
" 15	" Imperial Blend	20466	H. Wentzell & Co., Halifax, N.S.	1 20	Burbridge, Pritchard & Bartlett, London, Eng.	1·0105	5·66	Tea leaves, large, much broken,	"	20466
" 15	" Halifax Blend.....	20470	F. P. Campbell & Co., Halifax, N.S.	1 30	Unknown .....	.....	.....	Sample not received. }	"	20470
" 15	" bulk.... ..	20471	Craig & Hudson, Halifax....	1 25	John Tobin & Co., Halifax, N.S.	.....	.....		" .....	20471
	<i>District of Prince Edward Island.</i>									
April 28	.....	24410	Stewart & Son, Charlottetown, P.E.I.	1 25	Blended by themselves..	1·0121	5·16	Tealeaves, medium size, much broken, stems.	Genuine....	24410
May 3	.....	34416	Sinclair & Stewart, Summerside, P.E.I.	.....	Burbridge, Pritchard & Bartlett, London, Eng.	1·0119	4·76	Tea leaves, medium...	"	24416
	<i>District of New Brunswick.</i>			Pkgs.						
April 7	Black tea, Vim.....	23824	Baird & Peters, 21 South Wharf, St. John.	3 75	Blended and packed by vendors.	1·0121	5·24	Tea leaves, large and broken.	Genuine....	23824
" 7	" Red Rose brand.	23825	Charles F. Francis & Co., 141 Charlotte St., St. John.	1 40 Lb.	Blended and packed by T. H. Esterbrooke, St. John	1·0132	4·96	Tea leaves	"	23825

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"	13	"	Nector.....	23829	Inches & Grimmer, Water St., St. Stephen, N.B.	1 40 Tins.	Purvis & Graham, St. Stephen, N.B.	1·0122	4·84 Tea leaves, with much dust.	"	23829
"	15	"	Black China tea.....	23832	T. M. Richards, Edmundston, N.B.	3 30 Lb.	Imported through C. H. Clarke, St. Stephen, N.B.	1·0099	5·56 Tea leaves, broken, many stems.	"	....	23832
"	19	"	Black tea, Rose Blend...	23837	W. R. Logan, Fredericton, N.B.	1 35	J. J. McGaffigan, St. John, N.B.	1·0129	5·64 Tea leaves, much brok- en and much dust.	"	....	23837
"	28	"	Special Blend	23851	McKenzie & Flett, Campbell- ton, N.B.	.....	"	1·0122	5·22 Tea leaves, broken ...	"	....	23851
<i>District of Quebec.</i>												
"	6	"	.....	24618	J. E. Bourbieux, Tingwick, Que.	1 35	L. Chaput Fils et Cie, Montreal.	1·0126	6·26 Tea leaves, large ...	Genuine....	....	24618
"	7	"	Japan green tea.....	24619	Louis Belisle, Racine.....	1 35	Hudon & Orsalé, Mont- real.	1·0135	6·04 Tea leaves, large, much broken.	"	....	24619
"	8	"	Stroud's tea	24620	A. Oliver, Cowansville,	1 40	W. D. Stroud & Son, Montreal.	1·0142	4·64 Tea leaves, fairly large, much broken.	"	....	24620
"	8	"	Red Rose brand tea.....	24621	S. L. Guillet, Dunham.....	1 40	T. H. Esterbrooke, St. John, N.B.	1·0117	4·88 Tea leaves, large, broken	"	....	24621
"	8	"	Quakers' brand green tea	24622	Ornstead & Boright, Sutton, Que.	1 25	J. Matheson & Co., Mont- real.	1·0130	4·88 Tea leaves, much broken	"	....	24622
"	11	"	Salada tea, Black Ceylon	24623	A. DesJardins, St. Thérèse, Terrebonne.	1 25	Laporte, Martin et Cie, Montreal.	1·0111	5·30 Tea leaves, large, broken	"	....	24623
"	11	"	Japan tea	24624	W. Sauvé, St. Scholastique..	1 40	Hudon, Hebert et Cie, Montreal.	1·0140	6·04 Tea leaves, large ...	"	....	24624
"	11	"	Ceylon green tea.....	24625	A. M. White, Grenville.....	1 25	Cassils, Montreal.....	1·0127	6·04 Tea leaves, large, broken	"	....	24625
"	12	"	"	24626	G. J. Macintosh, Calumet...	1 25	W. D. Stroud & Son, Montreal.	1·0119	6·60 Tea leaves, large, much broken.	"	....	24626
"	13	"	Salada green tea	24627	F. A. Thompson et Cie, Buck- ingham.	1 25	Carter, Galbraith & Co., Montreal.	1·0124	4·86 Tea leaves, large, much broken.	"	....	24627
"	13	"	Black tea, Owl U op brand.	24628	J. P. Lahaie, Buckingham...	1 25	L. Chaput fils et Cie, Montreal.	1·0125	5·36 Tea leaves, much broken and tea dust.	"	....	24628
"	14	"	Green Japan tea.....	24629	H. P. Charron, Hull.....	1 30	.....	1·0124	6·94 Tea leaves and stems, large, broken.	"	....	24629
"	14	"	Green Japan Chester tea	24630	P. Daoust et Cie, Hull.	1 35	W. R. Stroud & Son, Montreal.	1·0134	6·16 Tea leaves, large.....	"	....	24630
<i>District of Montreal.</i>												
1904.	April	4	Black tea.....	25101	V. Geoffrion, 1249 Ontario St.	1 30	Not given ...	1·0095	5·20 Tea leaves, large, bro- ken.	Genuine....	....	25101
"	"	4	"	25102	L. Allaire, 1008 Ontario St....	1 20	"	1·0113	5·36 Tea leaves, large, bro- ken.	"	....	25102
"	"	4	"	25103	A. Dubuc, 948 Ontario St....	1 25	Salada Tea Co.....	1·0111	5·46 Tea leaves, large, bro- ken.	"	....	25103
"	"	4	"	25104	T. Montpotis, 2587 Notre Dame.	1 25	Not given.....	1·0117	5·00 Tea leaves, broken....	"	....	25104
"	"	4	Japan tea	25105	"	1 25	"	1·0107	6·46 Tea leaves, large, bro- ken.	"	....	25105

INSPECTION OF TEA—Tabulated Statement—Continued.

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher as given by Vendor.	RESULT OF ANALYSIS.		Botanical Examination	Observations.	Number of Sample.
						Specific gravity of 10 p.c. extract.	Total ash.			
1904	District of Montreal—Concluded.			Lb. Cts.		p.c.	p.c.			
April 4	Japan tea	25106	N. Chatrand, 340 Seigneurs St.	1 25	Not given	1·0105	6·90	Tea leaves, large, broken & many stems.	Genuine....	25106
" 4	Black tea, Red Rose brand.	25107	" "	1 25	"	1·0113	5·24	Tea leaves, large & broken.	"	25107
" 5	Black tea.	25108	C. Campbell, 46 Cuthbert St.	1 25	Liptons	1·0127	5·30	Tea leaves, large, much broken.	"	25108
" 5	Green tea.	25109	J. C. A. Gratton, 570 St. Lawrence.	1 34	Not known	1·0107	5·96	Tea leaves, large, whole	"	25109
" 5	Black tea.....	25110	P. P. Boileau, 635 St. Dominique St.	1 40	Not given	1·0122	5·20	Tea leaves, large, broken.	"	25110
" 5	Black tea, Tokao brand.	25111	W. Gratton, 345 St. Hypolite St.	1 30	.....	1·0106	5·36	Tea leaves, large, broken.	"	25111
" 5	Black tea, Blue Ribbon brand.	25112	J. Buissiere, 771 Cadieux St.	1 25	.....	1·0115	5·40	Tea leaves, very large, broken.	"	25112
	District of Kingston.									
" 26	Black tea.....	25160	W. J. Bovaird, King St., Prescott, Ont.	1 35	Not given	1·0140	5·36	Tea leaves, large, broken.	Genuine....	25160
" 26	Japan tea.....	25161	C. Whitney, King St., Prescott.	1 30	"	1·0125	6·24	Tea leaves, large.....	"	25161
" 27	Black tea, Red Rose brand.	25162	E. L. B. Cornell, Kemptville.	1 25	"	1·0136	4·84	Tea leaves, large, broken.	"	25162
" 27	Black tea.....	25163	Larose & Co., Sussex St., Ottawa.	1 15	"	1·0117	5·30	Tea leaves large, much broken.	"	25163
" 27	Green tea.	25164	" "	1 20	"	1·0115	5·94	Tea leaves very large, broken.	"	25164
" 28	Black tea, Salada..	25165	Mrs. S. Lacasse, Perth St., Brockville.	1 25	Salada Tea Co.....	1·0136	5·56	Tea leaves, large	"	25165

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"	28	Green tea.....	25166	W. M. Veitch, Brockville.	Perth St.,	1	35	"	1·0129	6·06	Tea leaves, large.....	"	25166
		<i>District of Toronto.</i>													
"	12	Black tea.....	25182	J. A. Johnson, St., Toronto.	775 Yonge	1	25	.....	.....	1·0125	5·10	Tea leaves, large, broken.	"	....	25182
"	12	Japan tea...	25183	W. Armstrong, St., Toronto.	852 Yonge	1	25	.....	.....	1·0127	6·46	Tea leaves, large, much broken.	"	....	25183
"	12	Black tea.....	25184	Frank Giles, Toronto.	822 Yonge St.,	1	30	.....	.....	1·0117	5·80	Tea leaves & stems....	"	....	25184
"	12	Green tea.....	25185	Watson Bros., Toronto.	756 Yonge St.,	1	30	.....	.....	1·0117	6·54	Tea leaves, much broken.	"	....	25185
"	12	Black tea.....	25186	David Bell, Toronto.	702 Yonge St.,	1	35	Blended by Vendor..	....	1·0122	5·24	Tea leaves & very many stems.	"	....	25186
"	12	"	25187	G. J. Melhuish, St., Toronto.	601 Yonge	1	40	.....	.....	1·0125	5·36	Tea leaves, broken....	"	....	25187
"	14	Black tea.....	25188	J. B. Taylor, Welland, Ont.	Welland, Ont.	1	40	.....	.....	1·0119	5·16	Tea leaves, large, broken & many stems.	"	....	25188
"	14	Japan tea.....	25189	Geo. Stalker, Welland, Ont.	Welland, Ont.	1	25	.....	.....	1·0138	5·70	Tea leaves, large, broken.	"	....	25189
		<i>District of London.</i>													
"	6	Indian tea.....	22212	Beck & Schell, Berlin...	Berlin...	1	30	Not known.....	.....	1·0121	5·64	Tea leaves, medium size, broken.	Genuine....	....	22212
"	6	Blue Ribbon tea, green...	22214	Edward Flaherty, Ont.	Stratford, Ont.	$\frac{1}{2}$	20	G. F. J. Gault, Toronto..	.....	1·0124	4·70	Tea leaves, medium, broken.	"	....	22214
"	7	Ceylon tea.....	22216	Peter Dill, Seaforth.....	Seaforth.....	$\frac{1}{2}$	20	Thos. Lipton, London,	.....	1·0116	5·36	Tea leaves, broken....	"	....	22216
"	7	Japan tea.....	22217	John Beattie & Co., Seaforth.	Seaforth.	$\frac{1}{2}$	14	Eng. Elliott Mar & Co., London.	.....	1·0129	6·22	"	"	....	22217
"	8	Salada tea.....	22221	George Lamotte, Strathroy...	Strathroy...	$\frac{1}{2}$	15	A. M. Smith & Co., London, Ont.	.....	1·0129	4·62	Tea leaves and dust....	"	....	22221
"	9	Red Rose Ceylon tea....	22223	James Fraser, Sarnia, Ont....	Sarnia, Ont....	$\frac{1}{2}$	20	T. H. Esterbrooke, St. John, N.B.	.....	1·0129	5·04	"	"	....	22223
"	12	Grand Mogul Ceylon tea.	22227	Fred Dulton, Ingersoll....	Ingersoll....	$\frac{1}{2}$	20	T. B. Escott & Co., London, Ont.	.....	1·0130	5·00	Tea leaves, large, broken.	"	....	22227
		<i>District of Winnipeg.</i>													
"	20	Tea.....	23935	Gustafson & Co., Winnipeg..	Winnipeg..	1	25	.....	.....	1·0150	5·80	Tea leaves, large and stems.	Genuine....	....	23935
"	20	"	23937	Prentice & Young, Winnipeg.	Winnipeg.	1	25	.....	.....	1·0132	5·58	"	"	....	23937
"	20	"	23939	J. O. Hare, Winnipeg.....	Winnipeg.....	1	25	.....	.....	1·0132	4·96	Tea leaves, large.....	"	....	23939
"	20	"	23942	S. Elliott, Winnipeg.....	Winnipeg.....	1	25	.....	.....	1·0132	5·56	Tea leaves, large, broken and stems.	"	....	23942
		<i>District of Calgary.</i>													
"	20	Tea.....	21783	L. B. Cochran, Calgary,.....	Calgary,.....	1	50	Codville & Co., Winnipeg.	.....	1·0117	5·82	Tea leaves, large..	Genuine....	....	21783

INSPECTION OF TEA—Tabulated Statement—Concluded.

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.	Name and Address of Manufacturer or Furnisher as given by Vendor.	RESULT OF ANALYSIS.		Botanical Examination	Observations.	Number of Sample.
						Specific gravity of 10 p.c. extract.	Total ash.			
1904.	District of Calgary—Con.			Lb. Cts.		p.c.	p.c.			
April 20	Tea	21785	J. Kennedy & Co., Calgary ..	1 50	Codville & Co., Winnipeg.	1·0113	5·22	Tea leaves, small, some dust.	Genuine	21785
" 13	Tea	24936	Blair & Hadden, Cloverdale, B.C.	1 35	T. S. Annandale, New Westminster.	1·0115	5·56	Tea leaves, large, broken and many stems.	"	24936
" 21	"	24945	Phil. Oven Settlers' Store, South Vancouver.	1 40	W. J. McMillan & Co., Vancouver.	1·0121	5·40	Tea leaves, large	"	24945
" 21	"	24946	A. E. Buchanan, Central Park, W. Vancouver	1 35	Baker, Luson & Co., Vancouver.	1·0121	5·46	Tea leaves, large, broken.	"	24946
" 22	"	24947	D. Woodward, Sapperton, B.C.	1 35	T. S. Annandale, New Westminster.	1·0115	5·84	Tea leaves, large, broken and many stems.	"	24947
" 22	"	24949	Barnett Saw-mill Store	1 25	Unknown	1·0109	6·06	Tea leaves, large and broken.	"	24949
" 22	"	24953	C. Boardman, Vancouver	½ 40	"	1·0109	5·46	Tea leaves, large, broken and stems.	"	24953

APPENDIX N.

BULLETIN No. 100--GROUND COFFEE.

OTTAWA, August 3, 1904.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I submit herewith a tabulated statement showing the results obtained by Mr. A. McGill, M.A., &c., in examining 75 samples of ground coffee, the collection of which was authorized in your letter of 14th January last. In which collection districts these samples were obtained, and the numbers of them found genuine or otherwise will be seen from the following statement:—

Collection District.	Genuine.	Adulter- ated.	Doubtful.	Adulter- ation declared.	Total.
Halifax.....	3	4	0	0	8
Prince Edward Island.....	1	0	1	0	2
New Brunswick.....	5	0	1	0	6
Quebec.....	10	0	3	0	13
Montreal.....	6	4	1	1	12
Kingston.....	5	2	0	0	7
Toronto.....	3	2	2	1	8
London.....	6	1	0	0	7
Winnipeg.....	3	1	0	0	4
Calgary.....	2	0	0	0	2
British Columbia.....	1	5	0	0	6
	45	19	8	3	75

I have the honour to be, sir,

Your obedient servant.

THOMAS MACFARLANE,
Chief Analyst.

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COFFEE—Tabulated Statement.

RESULTS OF ANALYSIS.			Observations.
Microscopic Examination.	Sp. Gravity of 10% extract.	Iodine reaction for Starch.	
Coffee and roasted cereals.....	1·0113	Blue . . .	Adulterated.
" tissues only.....	1·0083	None.....	Genuine.
" and roasted cereals.....	1·0126	Blue	Adulterated.
" tissues only.....	1·0083	None. . .	Genuine.
" ".....	1·0085	"	"
" and chicory tissues....	1·0099	"	Contains a small quantity of chicory ; about 5 p.c. Sold as containing 2 oz. chicory per lb.
" and roasted cereals..	1·0149	Blue	Adulterated.
" ".....	1·0130	"	"
Coffee tissues ; a little chicory. . .	1·0115	None.....	Contains about 5 p.c. of chicory.
Coffee tissues only	1·0080	"	Genuine.
Coffee tissues only..	1·0093	None.....	Genuine.
" ".....	1·0089	"	"
" tissues with a trace of chicory.	1·0093	" . . .	Contains a trace of chicory less than 5 p.c.
" tissues only . .	1·0091	"	Genuine.
" ".....	1·0089	"	"
" ".....	1·0087	"	"
Coffee tissues only	1·0093	None....	"
" ".....	1·0091	"	"
" ".....	1·0081	"	"
" ".....	1·0087	"	"
" ".....	1·0091	"	"
" ".....	1·0088	" . . .	"
" ".....	1·0084	"	"
" ".....	1·0090	" . . .	"
" ".....	1·0081	" . . .	"
" and chicory tissues... ..	1·0103	"	Contains about 5 p.c. of chicory.

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INSPECTION OF GROUND

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.	
				Quality.	Price.
1904.	<i>Quebec District—</i> Concluded.			Lb.	\$ cts.
Feb. 4..	Java Coffee.....	23681	John Maison, Drummondville....		0 40
" 4..	"	23682	T. A. Bourgault, Drummondville.....		0 40
" 5..	"	23686	Prosper Dussault, St. Hyacinthe.....		0 40
	<i>Montreal District.</i>				
Jan. 20..	Coffee	21485	A. Fournier, 1789 St. Catherine street.	1	0 40
" 20..	"	21486	C. E. Authier, 1758 St. Catherine street.	1	0 40
" 20..	"	21487	A. Mercier, 498 Dorchester street.	1	0 40
" 20..	"	21488	L. G. Thouin, 487 Lagauchetiere street.	1	0 40
" 21..	"	21489	M. F. Lafortune, 116 St. Maurice street.	1	0 40
" 21..	"	21490	Pilon & Meilleur, 114 St. Maurice street.	1	0 30
" 21..	"	21491	A. Lamy, 2021 Notre Dame street.	1	0 25
" 21..	"	21492	A. Lamy, 2021 Notre Dame street.	1	0 30
" 21..	"	21493	J. Deneau, 53 Juror st.....	1	0 40
" 22..	"	21494	A. Massicotte & Co., 1472 St. Catherine street.	1	0 25
" 22..	"	21495	T. Bergeron, 1522 St. Catherine street.	1	0 35
" 22..	"	21496	C. Coderre, 1358 Notre Dame street.	1	0 40
	<i>Kingston District.</i>				
" 28..	Coffee	25001	Peter Glavey, 37 York street, Ottawa.	1	0 35
" 28..	"	25002	H. O. Richer, 31 York street, Ottawa.	1	0 35
" 28..	"	25003	P. L. Foisy, 297 Dalhousie, street, Ottawa.	1	0 40
" 28..	"	25004	Wm. Rhodes, King st., Brockville.	1	0 40
" 28..	"	25005	Tompkins & Co., Brockville.....	1	0 35
Feb. 1..	"	25006	Jas. Redden, Princess st., Kingston.	1	0 40
" 1..	"	25007	W. R. McRae Bros., Kingston....	1	0 30
	<i>Toronto District.</i>				
" 2..	Coffee.....	25022	J. Bond, 559 Queen W., Toronto..	1	0 40
" 2..	"	25023	C. Janatta & Co., 400 Queen W., Toronto.	1	0 25
" 2..	"	25024	C. Janatta & Co., 400 Queen W., Toronto.	1	0 35
" 2..	"	25025	J. Summer, 306 Queen W., Toronto.	1	0 40

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COFFEE—Tabulated Statement—*Continued.*

RESULT OF ANALYSIS.			Observations.
Microscopic Examination.	Sp. Gravity of 10% extract.	Iodine reac- tion.	
Coffee tissues only	1·0087	None.....	Genuine.
" and chicory tissues.....	1·0105	" 	Contains about 5 p.c. of chicory.
" " 	1·0125	" 	Contains about 10 p.c. of chicory.
" tissues only	1·0087	None	Genuine.
" " 	1·0090	" 	"
Coffee and a trace of roasted cereals..	1·0083	Faint blue	Doubtful.
Coffee tissues and roasted grain . . .	1·0130	Blue . . .	Adulterated.
Coffee and chicory tissues	1·0149	None	Adulterated with chicory, about 15 to 20 per cent.
Coffee and cereals.....	1·0079	Blue	Contains roasted grain.
Coffee and chicory tissues	1·0153	None	Adulterated with chicory, about 20 per cent.
Coffee tissues only	1·0089	" ...	Genuine.
" " 	1·0088	" 	"
Coffee and chicory tissues	1·0120	" 	Sold as containing chicory. Contains about 10 per cent.
Coffee tissues only	1·0088	" 	Genuine.
" " 	1·0080	" 	"
Coffee and chicory tissues	1·0124	" 	Adulterated with chicory, about 10 to 15 per cent.
Coffee tissues only	1·0089	" 	Genuine.
" " 	1·0085	" 	"
" " 	1·0076	" 	"
" " 	1·0090	" 	"
" " 	1·0083	" 	"
Coffee and chicory tissues	1·0128	" 	Contains about 10 to 15 per cent chicory.
Coffee and chicory tissues	1·0115	None	Sold as containing a small amount of chicory. Contains about 10 per cent.
Coffee, chicory and roasted cereals...	1·0195	Blue.	Adulterated.
Coffee and chicory tissues	1·0105	None	Contains a little chicory, about 5 per cent.
Coffee, with a little chicory.....	1·0117	" 	Adulterated with 5 to 10 per cent chicory.

4-5 EDWARD VII., A. 1905
INSPECTION OF GROUND

Date of Collection.	Nature of Sample.	Number of Sample.	Name and Address of Vendor.	Cost.	
				Quantity.	Price.
1904.	<i>Toronto District— Concluded.</i>			Lbs.	\$ cts.
Jan. 3..	Coffee.	25026	D. Sutherland, 295 King E., Hamilton.	1	0 40
" 3..	"	25027	C. Lee, 101 King E., Hamilton...	1	0 25
" 3..	"	25028	J. H. Horning, 92 John street, Hamilton.	1	0 25
" 3..	"	25029	F. H. Blain, 87 John st., Hamil- ton.	1	0 35
	<i>London District.</i>				
" 23..	Aroma coffee	22187	Charles Andrews, Seaforth.....	1	0 40
" 27..	Mocha coffee.....	22189	Joseph Baxter, Stratford....	1	0 40
" 23..	Coffee	22191	Beck & Schell, Berlin.....	1	0 15
" 28..	"	22193	A. J. Fitzsimmons, Guelph.....	1	0 15
" 29..	"	22200	James Patterson & Co., Fergus, Ont.	1	0 28
Feb. 6..	"	22201	Peter Dill, Seaforth.....	1	0 40
" 6..	"	22204	Charles A. Nairn, Goderich.....	1	0 40
	<i>Winnipeg District.</i>				
" 9..	Coffee	23923	W. Dowling & Co., Brandon.	$\frac{3}{4}$	0 25
" 10..	"	23926	A. Grant, Brandon.....	$\frac{3}{4}$	0 25
" 10..	"	23927	McLellan & English, Virden... .	$\frac{3}{4}$	0 35
" 12..	"	23931	W. W. Stone, Winnipeg.....	$\frac{3}{4}$	0 30
	<i>Calgary District.</i>				
" 10..	Ground coffee	21779	A. H. Richards & Co., Strathcona.	1	0 35
" 11..	"	21781	Monroe & Whitcomb, Edmonton.	1	0 25
	<i>British Columbia District.</i>				
" 2..	Coffee	24918	H. Duff, Vancouver.....	1	0 25
" 2..	"	24919	E. Clayton, Vancouver.....	1	0 25
" 2..	"	24920	W. Seidelman, Vancouver.....	1	0 25
" 2..	"	24924	McCulloch Bros., Vancouver.....	1	0 25
" 2..	"	24929	A. DesBrisay, Vancouver.....	1	0 25
" 2..	"	24935	C. M. Tanner, Vancouver.....	1	0 20

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COFFEE—Tabulated Statement—*Concluded.*

RESULTS OF ANALYSIS.			Observations.
Microscopic Examination.	Sp. Gravity of 10% extract.	Iodine reaction for Starch.	
Coffee tissues only	1·0097	None	Genuine.
Coffee and chicory tissues	1·0109	"	Contains about 5 per cent of chicory.
Coffee tissues only	1·0090	"	Genuine.
"	1·0082	"	"
Coffee tissues only	1·0089	"	Genuine.
"	1·0089	"	"
"	1·0089	"	"
"	1·0084	"	"
Coffee, chicory and roasted grains	1·0229	Blue	Adulterated.
Coffee tissues only	1·0091	None	Genuine.
"	1·0091	"	"
Coffee tissues only	1·0090	None	Genuine.
Coffee and chicory tissues	1·0140	"	Adulterated with chicory, about 15 to 20 per cent.
Coffee tissues only	1·0095	"	Genuine.
"	1·0096	"	"
. . . . .		. . . . .	Is a whole coffee.
Coffee tissues only	1 0087	None	Genuine.
Coffee tissues and roasted cereals	1·0123	Blue	Adulterated.
" "	1·0117	"	"
Coffee, chicory and roasted cereals	1·0181	"	"
Coffee and roasted grain	1·0123	"	"
" "	1·0125	"	"
Coffee tissues only	1·0091	None	Genuine.

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